



SPECIAL COUNCIL MEETING AGENDA Tuesday
16 May 2023
5:30pm
Community Room 1, Community Hub, Maryborough
and livestreamed on the internet.

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1. Commencement of Meeting and Welcome

Councils must, in the performance of its role, give effect to the overarching governance principles in the *Local Government Act 2020*.¹

These are included below to guide Councillor consideration of issues and Council decision making.

- a. Council decisions are to be made and actions taken in accordance with the relevant law;
- b. priority is to be given to achieving the best outcomes for the municipal community, including future generations;
- c. the economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted;
- d. the municipal community is to be engaged in strategic planning and strategic decision making;
- e. innovation and continuous improvement is to be pursued;
- f. collaboration with other Councils and Governments and statutory bodies is to be sought;
- g. the ongoing financial viability of the Council is to be ensured;
- h. regional, state and national plans and policies are to be taken into account in strategic planning and decision making;
- i. the transparency of Council decisions, actions and information is to be ensured.

2. Apologies

Council's Governance Rules require that the minutes of Council meetings record the names of Councillors present and the names of any Councillors who apologised in advance for their non-attendance.²

The annual report will list councillor attendance at Council meetings. Councillor attendance at Councillor briefings is also recorded.

3. Leave of absence

One reason that a Councillor ceases to hold the office of Councillor (and that office becomes vacant) is if a Councillor is absent from Council meetings for a period of 4 consecutive months without leave obtained from the Council. (There are some exceptions to this – see section 35 for more information.)

A Councillor can request a leave of absence. Any reasonable request for leave must be granted.³ Leave of absence is approved by Council.

Any request will be dealt with in this item which is a standing item on the agenda. The approvals of leave of absence will be noted in the minutes of Council in which it is granted.

It will also be noted in the minutes of any Council meeting held during the period of the leave of absence.

¹ Section 9.

² Chapter 2, rule 62.

³ See Local Government Act 2020 s 35 (4) and s 35 (1) (e).

4. Conflicts of interest

Conflicts of Interest must be disclosed at the commencement of a Council meeting or Councillor briefing, or as soon as a Councillor recognises that they have a conflict of interest.

The relevant provisions in the *Local Government Act 2020* include those in Part 6, Division 2 (from section 126). Failing to disclose a conflict of interest and excluding themselves from the decision making process is an offence.

Disclosures at Council meetings

Under the Governance Rules:¹

A Councillor who has a conflict of interest in a matter being considered at a Council meeting at which he or she:

1 is present must disclose that conflict of interest by explaining the nature of the conflict of interest to those present at the Council meeting immediately before the matter is considered; or

2 intends to be present must disclose that conflict of interest by providing to the Chief Executive Officer before the Council meeting commences a written notice:

2.1 advising of the conflict of interest;

2.2 explaining the nature of the conflict of interest; and

2.3 detailing, if the nature of the conflict of interest involves a Councillor's relationship with or a gift from another person, the:

(a) name of the other person;

(b) nature of the relationship with that other person or the date of receipt, value and type of gift received from the other person; and

(c) nature of that other person's interest in the matter, and then immediately before the matter is considered at the meeting announcing to those present that he or she has a conflict of interest and that a written notice has been given to the Chief Executive Officer under this sub-Rule.

The Councillor must, in either event, leave the Council meeting immediately after giving the explanation or making the announcement (as the case may be) and not return to the meeting until after the matter has been disposed of.

Disclosures at councillor briefings (and other meetings)

Also under the Governance Rules,² a Councillor who has a conflict of interest in a matter being considered by a meeting held under the auspices of Council at which he or she is present must:

1. disclose that conflict of interest by explaining the nature of the conflict of interest to those present at the meeting immediately before the matter is considered;
2. absent himself or herself from any discussion of the matter; and
3. as soon as practicable after the meeting concludes provide to the Chief Executive Officer a written notice recording that the disclosure was made and accurately summarising the explanation given to those present at the meeting.

¹ Chapter 5, Rule 3

² Chapter 5, Rule .

Councillor form to disclose conflicts of interest

Name: _____

Date: _____

Meeting type:

- Briefing
- Meeting
- Other _____

Nature of the conflict of interest (describe):

If the nature of the conflict of interest involves a Councillor's relationship with or a gift from another person:

- name of the other person (gift giver): _____
- nature of the relationship with that other person or the date of receipt, value and type of gift received from the other person: _____
- nature of that other person's interest in the matter: _____

5. Officer Reports

5.1 MARCH FINANCIAL REPORT

Author: Manager Finance

Responsible Officer: General Manager Corporate Performance

The Officer presenting this report, having made enquiries with relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

SUMMARY/PURPOSE

The purpose of this report is to advise Council on the financial performance for the year to date and how it is tracking against the adopted budget, noting any material differences.

LEGISLATION AND POLICY CONTEXT

Central Goldfields Shire Council's Council Plan 2021-2025 – Our Growing Economy

The Community's vision 4. Effective and sustainable financial management.

Initiative: Review budget and financial reporting processes to improve monitoring of financial performance

RECOMMENDATION

That Council: 1. Receives and notes the attached Finance Report for the period to 31 March 2023

BACKGROUND INFORMATION

This finance report is provided for the period to 31 March 2023.

The report compares year to date results against the adopted budget.

REPORT

The monthly financial report comprises the following:

- Income Statement;
- Balance Sheet;
- Statement of Capital Works
- Cash Flow Statement

Income Statement

The operating result for the period ending 31 March is a surplus of \$9.0 million.

The YTD variance to budget is \$0.9 million.

The major driver in the variance between budget and actual is Capital Grants.

Budgeted Capital Grants of \$10.8m as compared to actual Capital Grants recognised in the accounts (YTD) of \$12.8m shows an additional \$2.0m in revenue. This represents a combination of additional grants received and timing of grants to be recognised.

Rates notices have been issued for the financial year. Rates are in line with budget.

Operating grants shows an additional \$0.7m in revenue and this partially offsets an increase in materials and services costs.

Some examples include:

- Flood Support grant
- Art Gallery regional collection access grant
- Kindergarten master plan grant
- Road trip grant
- Energy breakthrough waste management grant
- Maryborough Carisbrook and surrounds urban residential land development grant
- Living libraries
- Play space
- Deledio reserve netball courts redevelopment

Additional spend on road maintenance due to wet conditions has been required. This has been captured as part of the forecast process.

A request for funding in advance for flood works rectification has been approved and the funding is anticipated to be received in part in April 2023.

A revaluation of assets during the year has been reflected in both the assets on the balance sheet and the depreciation expense for the year.

Capital Works Statement

The 2022-23 budget included a capital works program of \$19.4m across property, plant and equipment and infrastructure asset classes.

As at the 31 March 2023, Council had expended \$10.3 million on capital works.

When reviewing the Capital Works statement, it is important to note that there are numerous projects which have no budget but spend attached. These projects are either carryover projects or allocated projects. This will increase the Capital Works spend for the year which has been picked up in the in the FY23 forecast. Capital grants have been added to the report to highlight which projects have grant funding.

Balance Sheet**Cash and cash equivalents**

Cash flow is monitored to enable completion of scheduled works and meet recurrent obligations, as well as ensuring surplus funds are invested to generate maximum interest revenue. The invested cash is spread across numerous options to ensure risk and diversity are balanced.

Cash on hand \$2.6m

Short term investments \$13m.

A cash flow statement has been included in the finance report which notes the cash in and outflows.

Of importance to note is the unrestricted cash balance. This is \$9.9m as at the end of March 2023, in line with prior month. Unrestricted cash is cash that is available for Council to use, ie not allocated to grant funded projects, reserves or refundable deposits.

Rate notices have been issued for the year and have resulted in an increase in rate debtors. The balance of the rate debtors will decrease during the year as rates are paid. The rates debtor balance as at the end of March 2023 is \$4.9m.

Council liabilities at the reporting date are \$13.9 million.

Consisting of:

- Trade Payables \$ 7.7 million
- Fire services property levy \$ 0.9 million
- Employee Benefits \$ 3.2 million
- Loans & Borrowings \$ 2.1 million (split between current / non-current)

Employee benefits provision is \$3.2 million and of this \$1.9 million is made up of long service leave. Probability of employee entitlement provisions is reviewed on an annual basis currently however with continued improvements in processes and month end processing this is anticipated to be done on a more regular basis.

SUMMARY

The YTD result of \$9.0m surplus represents increases in both revenue and expense, with a net impact of \$0.8m compared to budget.

This relates to the recognition of previously received grants. This surplus will reduce in line with spend on these grant funded projects.

The balance sheet remains strong with a strong cash position, including \$13m invested. This cash is anticipated to be drawn down on as the Capital Works program ramps up. Unrestricted cash balance is \$9.9m.

The Capital Works statement is showing a YTD spend of \$10.2 million.

CONSULTATION/COMMUNICATION

Internal only required for this report.

FINANCIAL & RESOURCE IMPLICATIONS

The financial statements were prepared internally by Council officers.

RISK MANAGEMENT

This report addresses Council's strategic risk Financial sustainability - Failure to maintain our long term financial sustainability . Any risks in relation to this report have been discussed in the report above.

CONCLUSION

Council's financial position at the end of March 2023 is sound with cash and cash equivalents totalling \$15 million and no major issues of concern in either the operating or capital budgets.

Surplus funds have been invested to ensure interest earnings are maximised, and cash flows continue to be monitored closely.

ATTACHMENTS

5.1 Income Statement

5.2 Balance Sheet

5.3 Capital report

5.4 Cash flow statement

5.1.1

Income Statement Period to 31 March 2023

	2021/22 Actuals	2022/23 Total Forecast	2022/23 Total Budget	2022/23 Forecast - Budget Variance	2022/23 YTD Budgets March	2022/23 YTD Actuals March	2022/23 YTD Variance March
Income							
Rates and service charges	16,166,155	16,763,711	16,781,170	(17,459)	12,512,572	12,486,589	(25,983)
Contributions - monetary	768,269	279,080	119,417	159,663	73,373	300,358	226,985
Grants - capital	6,757,877	13,960,571	12,381,539	1,753,035	10,791,289	12,813,819	2,022,530
Grants - Operating	10,661,786	13,392,655	9,637,879	3,329,776	6,425,764	7,145,144	719,381
Other Income	274,697	688,514	487,670	450,844	219,349	334,709	115,360
Statutory fees and fines	532,443	559,816	541,400	18,416	342,329	406,776	64,447
User Charges	1,753,120	2,050,359	2,077,344	(26,985)	1,424,100	1,487,983	63,883
Total Income	36,914,347	47,694,707	42,026,419	5,667,291	31,788,776	34,975,378	3,186,603
Expenses							
Bad and doubtful debts	12,885	1,990	1,000	(990)	0	2,155	(2,155)
Borrowing costs	35,385	45,576	25,271	(20,305)	18,954	61,168	(42,214)
Depreciation	6,526,455	7,202,610	6,750,433	(452,177)	5,062,806	5,379,200	(316,394)
Employee costs	12,573,800	15,131,759	15,176,459	44,700	11,381,077	11,168,540	212,537
Materials and services	12,902,403	13,374,305	9,063,348	(4,310,957)	7,031,244	9,080,537	(2,049,293)
Net loss on disposal of property, infrastructure, plant and equipment	18,994	(77,497)	(90,000)	(12,503)	(90,000)	50,725	(140,725)
Other Expenses	355,072	347,037	344,000	(3,037)	221,994	216,025	5,970
Total Expenses	32,424,994	36,025,779	31,270,511	(4,755,268)	23,626,075	25,958,350	(2,332,275)
Surplus / (Deficit)	4,489,353	11,668,928	10,755,908	912,023	8,162,701	9,017,028	854,328

5.1.2

Balance Sheet Period to 31 March 2023

	2021/22 Actuals	2022/23 Actuals
	\$	\$
Assets		
Current Assets		
Cash and cash equivalents	20,552,441	15,615,742
Inventories	13,559	55,535
Non-current assets classified as held for sale	245,223	245,223
Other financial assets	793,202	917,651
Trade and other receivables	2,853,234	5,506,513
Total Current Assets	24,457,658	22,340,664
Non-current assets		
Property, infrastructure, plant and equipment	354,828,403	359,507,240
Total Non-Current Assets	354,828,403	359,507,240
Total Assets	379,286,061	381,847,904
Liabilities		
Current Liabilities		
Interest-bearing loans and borrowings	(2,089,000)	(2,089,000)
Provisions	(2,774,938)	(3,209,276)
Trade & other payables	(14,918,192)	(7,615,729)
Trust funds & deposits	(480,012)	(927,018)
Total Current Liabilities	(20,262,142)	(13,841,023)
Non Current Liabilities		
Other NC Liabilities	(197,041)	(151,945)
Prepaid Revenue	0	0
Provisions NC	0	0
Total Non-Current Liabilities	(197,041)	(151,945)
Total Liabilities	(20,459,183)	(13,992,968)
Net Assets	358,826,878	367,854,935
Equity		
Accumulated Surplus	(129,482,306)	(138,396,834)
Reserves		
Asset Revaluation Reserve	(228,764,222)	(228,867,251)
Open Space Reserve	(130,350)	(140,850)
Other Reserves	(450,000)	(450,000)
Total Equity	(358,826,878)	(367,854,935)

5.1.3

Capital Work Period to 31 March 2023

Ledger No	2022/23 Total Budget	2022/23 Full Year Forecast	2022/23 Forecast - Budget Variance	2022/23 YTD Budgets March	2022/23 YTD Actuals March	2022/23 YTD Variance March	Grant Funded
Grand Total	19,153,890	19,200,204	(46,314)	16,128,860	10,265,902	5,862,958	13,927,811
Infrastructure	6,148,043	7,026,812	(878,769)	5,018,139	3,021,742	1,996,397	3,661,138
Bridges and Culverts	30,500	30,500	0	22,878	38,981	(16,103)	0
63241.01. Minor Culverts Renewal	15,500	15,500	0	11,628	19,859	(8,231)	0
63330.62. Bridge/Major Culvert Safety Upgrades	0	0	0	0	(738)	738	0
63340.01. Minor Culverts New	15,000	15,000	0	11,250	19,859	(8,609)	0
Drainage	1,572,398	2,451,171	(878,773)	1,572,398	997,258	575,140	1,292,500
63271.01. Kerb & Channel Renewal	118,400	137,834	(19,434)	118,400	127,460	(9,060)	0
64306.01. Drainage Schemes	0	0	0	0	8,268	(8,268)	0
64306.02. Carisbrook Drainage Study	0	0	0	0	321	(321)	0
64306.34. Carisbrook Drainage Mitigation Levee -Consultation & Design	0	0	0	0	4,359	(4,359)	0
64306.21. Drainage Renewal	168,000	238,224	(70,223)	168,000	163,921	4,079	0
64306.25. Tabledrain Renewals	66,000	66,000	0	66,000	64,774	1,226	0
64306.341. Carisbrook Drainage Mitigation Levee -Creek Clearing	0	9,964	(9,964)	0	14,324	(14,324)	0
64306.344. Carisbrook Drainage Mitigation Levee - Stg 3 North Pyrenees Hwy	0	76,651	(76,651)	0	25,510	(25,510)	0
64306.345. Carisbrook Drainage Mitigation Levee - Stg 4 South Pyrenees Hwy	0	0	0	0	4,359	(4,359)	0
64306.347. Carisbrook Drainage Mitigation Levee (NFMIP)	1,219,998	1,829,998	(610,000)	1,219,998	605,284	614,714	1,200,000
64306.36. Closed Maryborough Flood Study	0	92,500	(92,500)	0	(21,323)	21,323	92,500
Other Infrastructure	1,014,146	1,014,146	(0)	760,617	40,748	719,869	1,579,092
63210.13. Heales Street Talbot Depot Yard	0	0	0	0	4,359	(4,359)	0
63251.01. Street Furniture Renewal	30,600	30,600	(0)	22,950	7,630	15,320	0
63261.01. Signs Renewal	24,000	24,000	0	18,000	17,363	637	0
63281.01. Traffic Control Facilities Renewal	10,000	10,000	(0)	7,506	0	7,506	0
63360.01. Signs New	10,000	10,000	0	7,506	2,678	4,828	0
63410.02. (LRCl 3) Extension	789,546	789,546	0	592,155	4,359	587,796	1,579,092
63510.02. Aerodrome Fence Renewal	150,000	150,000	0	112,500	4,359	108,141	0
Parks, Open Spaces and Streetscapes	15,000	15,000	(0)	11,250	0	11,250	0
63352.01. Streetscape Renewal	15,000	15,000	(0)	11,250	0	11,250	0
Pathways	200,000	200,000	0	174,997	61,739	113,258	0
63291.01. Pathways Renewal	100,000	100,000	0	74,997	4,359	70,638	0
63390.01. Pathways New	100,000	100,000	0	100,000	57,379	42,621	0
Roads	3,315,999	3,315,995	4	2,475,999	1,883,016	592,983	789,546
63200.01. Design Capital Works	150,000	150,000	0	150,000	89,970	60,030	0
63205.01. Sealed Road Renewal - R2R	0	0	0	0	15,696	(15,696)	0
63205.02. Shoulder Re Sheeting Carisbrook Havelock Rd	0	0	0	0	13,782	(13,782)	0
63210.12. Outtrim Street	0	0	0	0	8,719	(8,719)	0
63210.132. Road Renewal Porter Avenue FY22-23 (R2R \$289,546/CGS \$310,454K)	470,000	600,000	(130,000)	0	305,255	(305,255)	289,546
63210.134. Road Renewal Cotswold Road FY22-23 (R2R \$500K)	760,000	500,000	260,000	760,000	300,585	459,415	500,000
63210.135. Road Renewal Primrose Street	370,000	500,000	(130,000)	0	254,359	(254,359)	0
63210.4. Major Patches RG	120,000	120,000	(0)	120,000	125,645	(5,645)	0
63212.01. Sealed Road Shoulders Renewal	60,000	60,000	0	60,000	4,359	55,641	0
63215.01. Unsealed Roads Renewal	466,000	465,995	4	466,000	490,565	(24,565)	0
63220.01. Seals Renewal Reseals	820,000	820,000	(0)	819,999	169,720	650,279	0
63220.011. Seals Renewal Asphalt	100,000	100,000	0	100,000	104,359	(4,359)	0

5.1.3

Capital Work Period to 31 March 2023

Ledger No	2022/23 Total Budget	2022/23 Full Year Forecast	2022/23 Forecast - Budget Variance	2022/23 YTD Budgets March	2022/23 YTD Actuals March	2022/23 YTD Variance	Grant Funded
Plant and Equipment	1,364,500	1,508,588	(144,088)	1,075,744	339,500	736,244	50,000
Fixtures, Fittings and Furniture	594,500	738,589	(144,089)	578,244	163,068	415,176	50,000
61170.01. Childcare Centre	0	0	0	0	10,951	(10,951)	0
61176.01. Safety Equipment	0	0	0	0	4,390	(4,390)	0
61180.01. TLC Furniture and Fittings	0	0	0	0	2,091	(2,091)	0
64751.03. Closed General Office Equipment	0	27,120	(27,120)	0	0	0	0
64751.04. PC Network/Hardware	65,000	70,478	(5,478)	48,744	47,016	1,728	0
64751.33. IT Strategy	306,500	306,500	0	306,500	0	306,500	0
64751.362. IT Strategy Initiatives - Human Resources Information System	80,000	80,000	0	80,000	0	80,000	0
64751.363. IT Strategy Initiatives - Financial Management System and Payroll	55,000	116,491	(61,491)	55,000	98,620	(43,620)	0
64751.37. Field and Mobility Services Module	88,000	88,000	0	88,000	0	88,000	0
64751.44. Rural Council Transformation Program	0	50,000	(50,000)	0	0	0	50,000
Plant and Equipment	770,000	770,000	1	497,500	176,432	321,068	0
63820.91. Operating Plant WIP	450,000	450,000	0	337,500	649	336,851	0
63820.93. Vehicles Cars WIP	200,000	200,000	0	100,000	150,490	(50,490)	0
63820.931. Vehicles Cars WIP - Grant Funded	200,000	200,000	0	0	25,293	(25,293)	0
63820.94. Vehicles Utes WIP	120,000	120,000	0	60,000	0	60,000	0
Property	11,641,346	10,664,803	976,543	10,034,977	6,904,660	3,130,317	10,216,673
Buildings	6,541,996	6,832,282	(290,286)	5,395,740	5,213,362	182,377	6,123,126
60217.24. Worsley Cottage - Internal and external wall repairs	200,000	200,000	0	200,000	204,863	(4,863)	0
60217.25. Building Renewal - Unallocated	110,000	110,000	0	82,494	44,222	38,272	0
60217.26. Maryborough Railway Station Activation Project	1,500,000	1,500,000	0	1,500,000	1,008,833	491,167	1,324,128
60616.01. Child Care Centre	0	5,973	(5,973)	0	5,973	(5,973)	0
61511.2. (LRCI) Hall Improvements - Talbot	58,000	58,000	0	58,000	3,980	54,020	0
61511.21. (LRCI) Hall Improvements - Bet Bet	0	68,012	(68,012)	0	81,603	(81,603)	78,955
61511.26. Maryborough Town Hall - Building Upgrade	220,000	220,000	(0)	220,000	61,051	158,950	0
61511.27. (LRCI 3) Hall Improvements - Talbot	440,000	440,000	(0)	0	225,000	(225,000)	0
61565.01. Essential Safety Measures Buildings Upgrade	5,000	11,257	(6,257)	5,000	11,962	(6,962)	0
61565.12. Building Insurance Risk Reduction Upgrades	21,000	21,000	0	17,250	0	17,250	0
61575.02. Living Libraries - Capital Expenditure	0	51,292	(51,292)	0	51,292	(51,292)	0
61611.17. Art Gallery Expansion	200,000	185,876	14,124	200,000	216,625	(16,625)	133,332
61611.18. Art Gallery Development (Phases 2 and 3)	600,000	640,501	(40,501)	600,000	924,738	(324,738)	819,217
61611.19. Art Gallery Development (Phase 4)	300,000	150,000	150,000	225,000	7,727	217,273	0
61611.21. Art Gallery Regional Collections Access Program	0	319,694	(319,694)	0	317,785	(317,785)	319,694
61611.22. Art Gallery - Indigenous Interpretive Garden - Stage 2 & 3	0	112,500	(112,500)	0	31,063	(31,063)	112,500
62470.28. Carisbrook Recreation Reserve Upgrades Stage 1 Project	954,997	954,997	(0)	954,997	875,586	79,411	691,474
62470.291. Carisbrook Recreation Reserve Upgrades Stage 2	1,332,999	1,332,999	(0)	1,332,999	1,108,829	224,170	2,061,661
62470.55. Deledio Reserve Netball Courts Redevelopment	0	120,000	(120,000)	0	4,175	(4,175)	582,165
64225.02. Rene Fox Gardens Toilet Refurbishment	200,000	200,000	0	0	129	(129)	0
64751.014. Building Upgrades Civic Centre	400,000	130,182	269,818	0	27,927	(27,927)	0
Land Improvements	5,099,350	3,832,521	1,266,829	4,639,237	1,691,298	2,947,940	4,093,547
60180.059. Closed Healthy Hearts - Go & Play Activation and Infrastructure Stream 3	0	59	(59)	0	0	0	0
60180.06. Closed Healthy Hearts Infrastructure Grant - Carisbrook Market Reserve Fitness Equipment	0	870	(870)	0	870	(870)	73,602
60181.01. Energy Breakthrough (EB) Land Improvements	61,912	802,808	(740,896)	46,431	605,147	(558,716)	802,808
60216.21. Bike Racks New	30,000	30,000	0	30,000	0	30,000	0
60216.22. (LRCI) Town Entrance Signage	0	30,000	(30,000)	0	5,550	(5,550)	87,298

5.1.3

Capital Work Period to 31 March 2023

Ledger No	2022/23 Total Budget	2022/23 Full Year Forecast	2022/23 Forecast - Budget Variance	2022/23 YTD Budgets March	2022/23 YTD Actuals March	2022/23 YTD Variance March	Grant Funded
62121.62. Carisbrook Bowls Club Synthetic Green Upgrade	0	0	0	0	455	(455)	0
62121.69. Maryborough Major Recreation Reserves Master Plan	0	2,040	(2,040)	0	2,040	(2,040)	0
62121.7. Recreation Planning - Splash Park	30,000	30,000	0	0	0	0	0
62121.73. Whirakee Rise Public Space Enhancement	30,000	30,000	0	30,000	1,694	28,306	0
62316.01. Talbot Pool Capital Works	0	0	0	0	2,530	(2,530)	0
62316.03. Maryborough Outdoor Pool - Octagon Pool, Pavilion & Plant Room Heritage Works	1,799,996	416,532	1,383,464	1,399,110	123,472	1,275,638	1,774,481
62316.04. (LRICI 3) Pool Upgrades Dunolly, Talbot and MSLC Pool Maintenance Works	1,102,000	460,545	641,455	1,102,000	31,414	1,070,586	0
62316.15. Swimming Pool Renewal	15,000	15,000	0	15,000	5,152	9,848	0
62400.16. Parks Renewal	12,000	12,000	0	11,999	0	11,999	0
62400.18. Parks Renewal Derby Road Beautification Stage 3	40,000	40,000	0	40,000	0	40,000	0
62410.01. Renewal Surrounds	20,000	20,000	0	20,000	0	20,000	0
62410.09. Growing Victoria Botanic Gardens Phillips Garden Irrigation Round 2	200,000	150,000	50,000	200,000	131,818	68,182	150,000
62411.03. Gordon Gardens Master Plan Works	150,000	150,000	(0)	149,999	0	149,999	0
62421.21. Rubbish Bins Renewal General	10,000	10,000	0	7,506	0	7,506	0
62430.01. Renewal Playgrounds	15,000	15,000	0	11,250	4,065	7,185	0
62470.3. Maryborough Skate and Scooter Park	538,443	593,366	(54,923)	538,443	608,506	(70,063)	74,261
62470.31. Goldfields Reservoir Dam Stabilisation	700,000	363,100	336,899	700,000	15,351	684,649	700,000
62470.32. Maryborough Tennis Centre Multi Use Courts Development	0	80,000	(80,000)	0	11,775	(11,775)	80,000
64110.35. Carisbrook Transfer Station Pavement Rehabilitation Grant (Sus Vic)	0	135,690	(135,690)	0	139,012	(139,012)	13,189
64110.76. Bealiba Landfill Rehabilitation	15,000	15,000	0	11,250	0	11,250	0
64110.77. Dunolly Landfill Rehabilitation	15,000	15,000	0	11,250	0	11,250	0
64110.79. Transfer Station Upgrades(Carisbrook,Dunolly,Talbot) Kerbside	300,000	400,510	(100,510)	300,000	2,290	297,710	337,908
64150.02. Recycled Watermain Replacement	15,000	15,000	0	15,000	0	15,000	0
61560.05 Station Domain - Community Hub Car Park	0	0	0	0	158	(158)	0

5.1.4

Cash Flow Period to 31 March 2023

	2021/22 Actuals \$'000	2022/23 YTD \$'000
Cash Flows from Operating Activities		
Rates and charges	16,520	15,668
User fees, statutory fees and fines	2,419	1,895
Grants - operating	10,067	5,185
Grants - capital	7,417	8,542
Contributions - monetary	370	300
Interest received	80	57
Trust funds and deposits taken	(40)	0
Other receipts	195	335
Net GST refund/(payment)	1,809	0
Employee costs	(14,979)	(10,820)
Materials and services	(12,499)	(15,816)
Other payments	(355)	(216)
Net cash provided by/(used in) operating activities	11,004	5,131
Cash flows from investing activities		
Payments for property, infrastructure, plant and equipment	(10,831)	(10,005)
Proceeds from sale of property, infrastructure, plant and equipment	0	0
Payments for other financial assets	250	0
Net cash provided by/(used in) investing activities	(10,581)	(10,005)
Cash flows from financing activities		
Finance costs	(26)	(61)
Repayment of borrowings	(668)	0
Repayment of lease liabilities	(32)	0
Net cash provided by/(used in) financing activities	(726)	(61)
Net increase (decrease) in cash and cash equivalents	(303)	(4,936)
Cash and cash equivalents at the beginning of the financial year	20,855	20,552
Cash and cash equivalents at the end of the period	20,552	15,616

5.2 CENTRAL GOLDFIELDS SHIRE COUNCIL DRAFT BUDGET 2023/24

Author: Manager Finance

Responsible Officer: General Manager Corporate Performance

The Officer presenting this report, having made enquiries with relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

SUMMARY/PURPOSE

The purpose of this report is to provide Council a draft Budget for the 2023/24 financial year and to open the community consultation period of four (4) weeks.

That Council:

1. Receives and notes the attached Draft Budget for Central Goldfields Shire Council for the 2023/24 financial year;
2. Council notes an operating surplus of \$9.6m, and capital works program of \$18.5m, of which \$3.2m is considered carry forward projects;
3. in accordance with the Local Government Act 2020, and Central Goldfields Shire's Engagement Policy, make the draft budget available for public comment;
4. display the proposed budget on the Shire's website;
5. receive comment/submissions on the proposed Budget until close of business on 9 June 2023

LEGISLATION AND POLICY CONTEXT

Central Goldfields Shire Council's Council Plan 2021-2025 – Our Growing Economy

The Community's vision 4. Effective and sustainable financial management.

Initiative: Review budget and financial reporting processes to improve monitoring of financial performance

BACKGROUND INFORMATION

In accordance with section 94, of the Local Government Act 2020, Council must ensure that the budget gives effect to the Council Plan and contains the following -

- (a) financial statements in the form and containing the information required by the regulations;
- (b) a general description of the services and initiatives to be funded in the budget;
- (c) major initiatives identified by the Council as priorities in the Council Plan, to be undertaken during the financial year;

- (d) for services to be funded in the budget, the prescribed indicators and measures of service performance that are required to be reported to be reported against by this Act;
- (e) the total amount that the Council intends to raise by rates and charges;
- (f) a statement as to whether the rates will be raised by the application of a uniform rate or differential rate;
- (g) a description of any fixed component of the rates, if applicable;
- (h) if the Council proposes to declare a uniform rate, the matters specified in section 160 of the Local Government Act 1989;
- (i) if the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the Local Government Act 1989;
- (j) any other information prescribed by the regulations.

Budget process to date has consisted of the following;

- (a) Five (5) half day workshops on components of budget with Councillors
- (b) One (1) briefing on the consolidated budget

REPORT

Central Goldfields Shire Council has prepared this Budget for the 2023/24 financial year. The Budget is financially responsible and focuses on the implementation of the Council Plan 2021-25.

The 2023/24 budget has been developed with the basis of implementing over 30 policies and strategies developed by Council in consultation with the community. These can be viewed on the Central Goldfields Shire Council website.

The Budget outlines the resources required to deliver the diverse and extensive range of services we provide to the Central Goldfields community. It outlines projects to undertake strategic planning for our services, assets, economy and land use and includes a comprehensive list of capital works to be undertaken during the 2023/24 year.

The Budget includes a rate increase of 3.5% in line with the State Government's Fair Go Rates System (FGRS) rate cap. Council has not applied to the State Government for a rate cap variation and will continue to manage Council services as efficiently as possible within the rate cap. It must noted that the budget includes an assumption of savings to be made through the year to remain sustainable in the rate capped environment with CPI rates well above the rate cap amount.

Council's Waste charges have been increased by 8.7% in 2023/24 for standard waste charges and varying increases for non- standard waste charges. This is to ensure that the full cost of Council's whole waste management function continues to be fully funded by waste charges.

The budget includes a capital works program of \$18.5m, \$3.2m of which is considered carry over projects. Most of these carry over projects have begun but will be finished in the 2023/24 financial year. In line with accounting standards, these must be recognised to the extent to which they are complete. Of the \$18.5m capital works program, Council has been successful in attracting grants to fund \$12.3m of these.

The Budget 2023/24 includes the following

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Statement of Human Resources
- Schedule of fees and charges

Please note, in the outer years of the budget, assumptions have been made around spend, grants expected to be received, capital works and rate capping. These are reviewed on an ongoing basis, but a conservative approach has been taken with each of these.

CONSULTATION/COMMUNICATION

All internal service owners have been consulted during the production of the Budget. Consultation with the Councillors was undertaken during several workshops and an online presentation will be conducted with community consultation and feedback open until 9 June 2023..

FINANCIAL & RESOURCE IMPLICATIONS

Comprehensive Income Statement

The budget has a net surplus of \$9.6m with a total of \$12.4m of Capital grants budgeted for the 2023/24 year. This produces an adjusted underlying deficit result of (\$2.7m) which doesn't include Roads 2 Recovery funding.

Roads 2 Recovery funding is an ongoing capital grant and therefore shouldn't be excluded in calculating the adjusted underlying deficit, including the grant results in an improved underlying deficit of \$1.2M.

Fees and Charges have been indexed at 3.5% unless otherwise adjusted using benchmarking, a review of cost recovery, etc. A full list of fees and charges is included in section six of the budget document.

The budget has been prepared on the basis that Council will receive three quarters (\$3.3m) of its 2023/24 Financial Assistance Grant (FAG) in the 2022/23 year, as confirmed in the recently announced Federal Budget

Balance Sheet

Cash on hand is forecast to be \$14.1m as at 30 June 2023 and to be \$10.2m as at 30 June 2024. The major driver of this movement is funding of the Capital Works Program.

Council's current borrowings are low at \$2.0 Million, with no plans for further borrowings, and no reduction in debt level planned in 2023/24

Statement of Changes in Equity

Council is currently undertaking a full asset revaluation which will result in a transfer to the asset revaluation reserve for the 2022/23 financial year. This has been conducted by external valuers with the impact of this revaluation being \$14.4m.

Statement of Cash Flows

The Budget provides for a reduction in cash held during 2023/24 of \$3.9m predominately funding the capital works program with funds already received, whilst the underlying cash budget remains stable but with continuous monitoring required.

Producing a balanced cash budget is one of the fundamental elements of meeting Council Plan Objective 4 – Effective and sustainable financial management.

Statement of Capital Works

The budget has a \$18.5m capital works program. This is predominantly funded by the significant additional capital grants outlined in the Comprehensive Income Statement analysis above.

The 2023/24 capital budget is funded by a combination of \$12.3m of capital grants (some received in current and prior years) and \$6.2m of council funds. Whilst a large number of works from the 2022/23 budget are expected to be completed in the current year, there is anticipated to be carry forward works of \$3.2m.

Details of the Capital Works program are included in the Statement of Capital Works report of the budget document.

The financial statements were prepared internally by Council officers.

Statement of Human Resources

The Statement of Human Resources has been prepared on the basis of both our Gender Equity Plan and Resourcing Plan. The total number of staff, particularly in the Capital Works program has been developed to flex based on the Capital Works program and required staffing.

RISK MANAGEMENT

This report addresses Council's strategic risk Financial sustainability - Failure to maintain our long term financial sustainability . Any risks in relation to this report have been discussed in the report above.

CONCLUSION

Central Goldfields Shire Council has prepared this Budget for 2023/24 financial year. The Budget is financially responsible and continues to implement priorities identified in the Council Plan 2021-2025.

The Draft Central Goldfields Shire Budget 2023/24 will be available for community review, feedback and consultation until June 9, 2023.

The Budget includes a rate increase of 3.5% in line with the State Government's Fair Go Rates System (FGRS) rate cap.

The budget has a \$18.5m capital works program supported by \$12.3m of capital grant funding.

ATTACHMENTS

5.2.1 Central Goldfields Shire Council Draft Budget 2023/24

5.2.1



CENTRAL GOLDFIELDS SHIRE COUNCIL



Central Goldfields Shire Council Draft Budget 2023-2024

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Acknowledgement of Traditional Owners

Central Goldfields Shire Council acknowledges the ancestors and descendants of the Dja Dja Wurrung. We acknowledge that their forebears are the Traditional Owners of the area we are on and have been for many thousands of years. The Djaara have performed age-old ceremonies of celebration, initiation and renewal. We acknowledge their living culture and their unique role in the life of this region.



Disclaimer

The information contained in this document is for general guidance only. It is not professional advice and should not be used, relied upon or treated as a substitute for specific professional advice. Given the changing nature of laws, rules and regulations, and the inherent hazards of electronic communication, there may be delays, omissions or inaccuracies in information contained in this document.

The model budget, including financial statements, has been prepared in accordance with the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*. While every effort has been made to ensure that the information contained in this document has been accurate and complies with relevant Victorian legislation, each Council remains responsible to ensure that the budget they prepare is compliant with all statutory requirements.

Mayor and CEO's Introduction

We are pleased to present the Proposed 2023/24 Budget for feedback from the community prior to adoption at our June Council Meeting. We welcome submissions from the community on the budget. We will hold an online information session during May for any interested community members and will record and make this available on our website for all.

Council's Proposed 2023/24 Budget has been developed in a tightening fiscal environment of rapidly rising interest rates and cost of living and housing affordability pressures across Australia. These economic challenges also impact on Council's ability to balance its budget, with rising costs running well ahead of the rate cap set by the State Government for the 2023/24 year. In 2022/23 the rate cap was set at 1.75% in a year where CPI hit a high of 8.4%. The rate cap for 2023/24 is set at 3.5%, well below the current rate of inflation.

With the rate cap set well below the actual rate of inflation for the last two years, we need to reduce our expenditure to ensure we remain financially sustainable with an adjusted underlying deficit of -8.9% budgeted. A program of service reviews will be undertaken in 2023/24 to review levels of service provided and look for opportunities to deliver savings in operating costs. The program of savings will need to continue in subsequent years given the limited ability of small rural Councils like Central Goldfields Shire to raise revenue from other sources.

Increases in revenue can be generated from growth with key opportunities for this were identified in the Council Plan 2021-25. Work will continue in 2023/24 on several strategic planning projects that identify opportunities for residential and industrial land development and build the business case for sewerage for Talbot that will unlock opportunities for growth.

As in previous years, Council has been successful in attracting more than \$12 million in grants towards a number of significant local projects. Some of these projects are already underway and are due for completion in the 2023/24 year. These projects will provide a stimulus to the local economy and result in some outstanding community facilities and assets. With Council funding, the Capital Works Program will exceed \$18 million and planning to deliver many of these projects is well under way.

It is important to note the risk associated with assumptions relating to the Federal Assistance Grants within the current budget. Currently (until June 2022), the Federal Assistance Grants have been paid 75% in advance. History has shown that this may alter in the future and at the time of adopting the Draft Budget 2023/24, this is not yet known if it is to continue. The continuation or reversal of these grants will have an impact on both the Income Statement and the working capital (Balance Sheet) for Council. Decisions have been made around current borrowings in anticipation of this announcement.

Highlights from the Capital Works program include:

- *Deliver Road Restoration Program to repair significant damage incurred following the October 2022 floods utilising Natural Disaster Financial Assistance funding to approximate value of \$9.8M.*
- *Building Upgrades and renewal works to the Maryborough Town Hall*
- *Redevelopment of the Deledio Reserve Netball Courts*
- *Development of an Indigenous Interpretive Garden at the Central Goldfields Art Gallery Works)*
- *Completion of Goldfields Reservoir Dam stabilisation works*
- *Delivery of Road reseals and asphalt program*
- *Investment in IT Strategies including Cyber Security, website integration and Financial System upgrades*

Other key projects to be undertaken in 2023/24 include

- *Review of heritage controls in Maryborough*
- *Continue with the next stage in the activation of the Maryborough Railway Station*
- *Construction of new toilets in Rene Fox Gardens Dunolly*
- *Growing Victoria works at Phillips Gardens*
- *Completion of the Talbot Futures planning project*
- *Local Laws review in accordance with statutory requirements before current law expires in 2025.*
- *Feasibility and design work for a new Youth Hub*
- *Scoping and design for key heritage preservation projects on facilities such as Princess Park Grandstand, Talbot Town Hall and Dunolly Town Hall to improve opportunities in gaining external funding for major required renewal works.*

Grant funded projects that will continue or begin in 2023/24 include:

- Engage Youth Program
- Freeza Program
- L2P Program
- Municipal Emergency Resourcing Program
- Kerbside Reform Support
- Flood recovery coordination

Similar to other regional areas, Central Goldfields Shire Council has seen a significant increase in our valuations across the Shire, increasing by just over \$500M. While valuations have increased, the rate cap of 3.5% means the rate in the dollar is reduced for most differentials.

Property valuations are required by legislation to be conducted annually and due to differences in valuations between property types and geographic areas variances in the rate rise for individual ratepayers occur with some receiving less than a 3.5% rise and some receiving more than a 3.5% rate rise.

The Budget also includes an increase of 8.7% for waste charges to meet the increasing costs of managing waste. The current waste contract expires during 2023/24 which brings risk with cost assumptions factored into the budget.

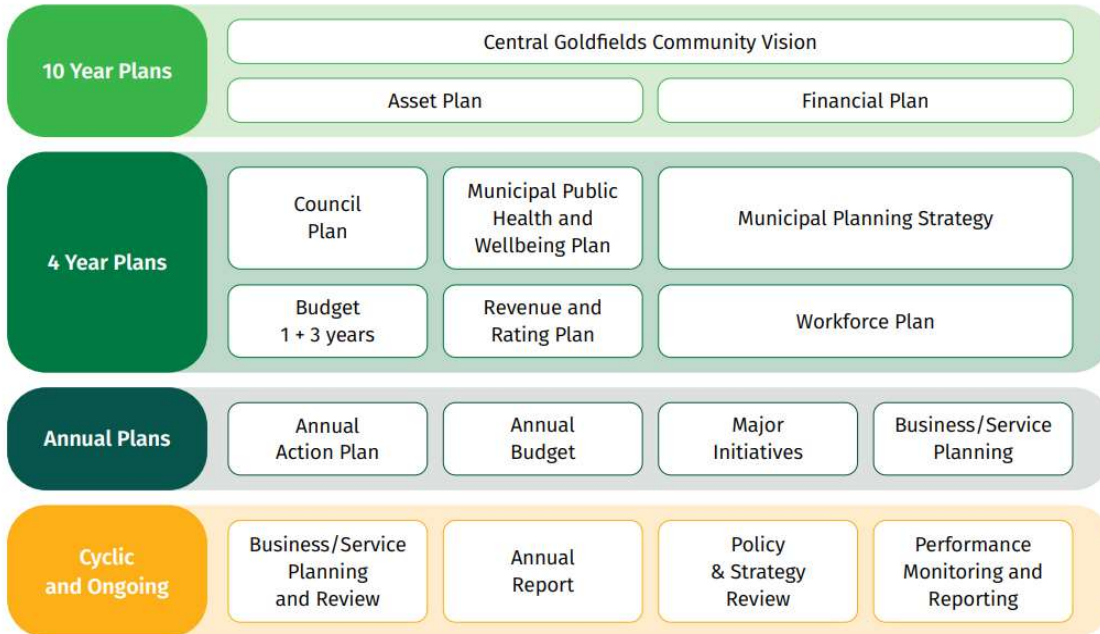
The Councillors and staff have worked tirelessly to put together a balanced budget with weekly workshops to ensure key priorities are addressed in the budget and that the budget is fiscally responsible. We look forward to your consideration and feedback on the Proposed 2023/24 Budget.

1. Link to the Integrated Strategic Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated strategic planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

1.1 Legislative planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



The timing of each component of the integrated strategic planning and reporting framework is critical to the successful achievement of the planned outcomes.

1.1.2 Key planning considerations

Service level planning

Although councils have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Community consultation needs to be in line with a councils adopted Community Engagement Policy and Public Transparency Policy.

1.2 Our purpose

Our Vision

To be an engaged, flourishing, lively and inclusive community.

Our mission

To seek, capture and develop opportunities to make our Shire a place of choice to live, work, visit and enjoy.

Our values

- * Focus on imperatives and goals
- * Value aspiration and achievement
- * Encourage innovation and lifelong learning
- * Embrace value-added teamwork and partnerships
- * Utilise our diversity to find better solutions

1.3 Strategic objectives

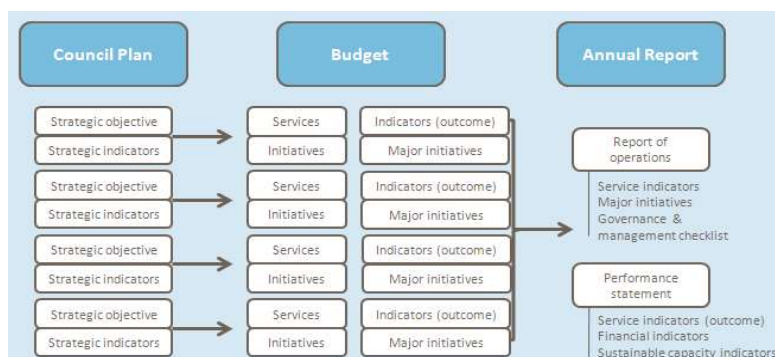
"Council adopted the 2021 - 2025 Council Plan in October 2021.

As part of the Council plan process, four strategic objectives were set out as detailed below

Strategic Objective	Description
1 Our Community's Wellbeing	Strengthen and build inclusion and community intergenerational connections Nurture and celebrate creativity Support positive life journey development for all residents Encourage, support and facilitate healthy and safe communities Maximise volunteer efforts Value, celebrate and actively engage First Nations culture and people
2 Our Growing Economy	Retain, grow and attract our population Capitalise on tourism opportunities Support existing and new and emerging business and industry Develop a skilled and diverse workforce Strengthen digital infrastructure and capability
3 Our Spaces and Places	Provide engaging public spaces Provide infrastructure to meet community need Value and care for our heritage and culture assets Manage and reduce and reuse waste Care for the natural environment and take action on climate change
4 Leading Change	Actively engage, inform and build the leadership capacity of community members and organisations Provide financial sustainability and good governance Provide a safe, inclusive and supportive workplace Advocate and partner on matters of community importance

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023/24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below



Source: Department of Jobs, Precincts and Regions

2.1 Our Community's Wellbeing

Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Aged and Disability Services	Provides support for older people and people with disabilities to enable them to remain living independently. This includes home care services, personal care services, respite services, delivered meals, home safety, social support programs and community transport.	<i>Inc</i>	1,919	1,908	1,969
		<i>Exp</i>	1,840	1,776	1,892
		<i>Surplus / (deficit)</i>	80	132	77
Integrated Family Services	The Goldfields Family Centre provides long day care, family day care, 3 and 4 year old kindergarten and supported playgroups as well as a variety of visiting professional services.	<i>Inc</i>	2,296	2,671	2,882
		<i>Exp</i>	2,577	2,906	2,771
		<i>Surplus / (deficit)</i>	(281)	(235)	111
Maternal and Child Health Services	Provides universal access to MCH services and enhanced support for families including 10 key age and stage visits from birth to 3.5 years.	<i>Inc</i>	448	291	297
		<i>Exp</i>	493	529	549
		<i>Surplus / (deficit)</i>	(45)	(238)	(252)
Go Goldfields	Go Goldfields is a placed based partnership initiative that is designed to address complex social issues, to improve outcomes for children youth and families. The Partnership is coordinated by a dedicated 'backbone' team based with Central Goldfields Shire Council.	<i>Inc</i>	487	945	402
		<i>Exp</i>	446	945	402
		<i>Surplus / (deficit)</i>	41	0	0
Library Services	Provides access to information and resources in a safe environment for all ages to encourage life-long learning and improved literacy across our communities. Library buildings are located in Maryborough, Dunolly and Talbot.	<i>Inc</i>	165	172	174
		<i>Exp</i>	506	524	576
		<i>Surplus / (deficit)</i>	(341)	(353)	(402)

CENTRAL GOLDFIELDS SHIRE COUNCIL SPECIAL COUNCIL MEETING 16 MAY 2023

Arts and Culture	Supports participation and engagement in arts and culture, including a program of exhibitions and associated events at The Central Goldfields Art Gallery.	<i>Inc</i>	71	12	1
		<i>Exp</i>	243	260	279
		<i>Surplus / (deficit)</i>	(171)	(248)	(277)
Community Development	Partners with individuals, community groups and community organisations to identify and support implementation of community priorities and activities.	<i>Inc</i>	-	-	-
		<i>Exp</i>	51	6	-
		<i>Surplus / (deficit)</i>	(51)	(6)	0
Emergency Management including Fire Prevention	Ensures compliance with obligations under the LG Act, EM Act and Emergency Management Manual Victoria (EMMV). Delivery of the Municipal Emergency Resources Program (MERP). Undertakes the Municipal Fire Prevention statutory responsibilities to take all practical steps to prevent the occurrence of fires on any land vested in or under control or management of Council.	<i>Inc</i>	149	1,620	247
		<i>Exp</i>	199	1,676	299
		<i>Surplus / (deficit)</i>	(50)	(56)	(52)
Recreation Services	Provides recreation facilities including the Maryborough Sport and Leisure Centre and outdoor swimming pools.	<i>Inc</i>	41	79	133
		<i>Exp</i>	901	1,017	1,018
		<i>Surplus / (deficit)</i>	(860)	(938)	(884)
Recreation Facilities Management	Provides strategic direction to support active sporting facilities and open space, active volunteers/sector and an active community.	<i>Inc</i>	116	165	37
		<i>Exp</i>	344	275	224
		<i>Surplus / (deficit)</i>	(228)	(110)	(187)
Youth Services	Provides activities and programs through FReeZA, Engage! and L2P funded initiatives to enhance confidence, support safety, improve mental health and build resilience.	<i>Inc</i>	153	241	172
		<i>Exp</i>	170	205	181
		<i>Surplus / (deficit)</i>	(17)	35	(9)
Compliance	Provides compliance and enforcement services to bring land use and development into compliance with the Planning and Environment Act and Central Goldfields Planning Scheme.	<i>Inc</i>	56	58	47
		<i>Exp</i>	202	391	526
		<i>Surplus / (deficit)</i>	(146)	(333)	(479)
Environmental Health	Provides a range of environmental health and public health services, education and the enforcement of relevant state legislation.	<i>Inc</i>	57	58	57
		<i>Exp</i>	107	139	152
		<i>Surplus / (deficit)</i>	(50)	(81)	(95)
Local Laws	Enforcement and compliance of all Council local laws to ensure the management of domestic and livestock animals, protection of our built and natural environment and general amenity and general parking enforcement.	<i>Inc</i>	117	148	207
		<i>Exp</i>	358	221	208
		<i>Surplus / (deficit)</i>	(241)	(74)	(1)

Major Initiatives

- 1) Completion of the Early Years Infrastructure Masterplan outlining an environment in which every child born in the Shire has everything they need to fulfill their potential and live a prosperous life
- 2) Deliver an Indigenous Interpretive Garden adjacent to the newly revitalised Central Goldfields Art Gallery
- 3) Support Community Recovery following the October 2022 flooding event through the leadership of a Community Recovery Officer

Other Initiatives

- 4) Development of a strategic parking plan and introduction of new infringements module to increase parking turnover in Maryborough Central Business District, freeing up more space for patrons of local businesses and hospital precinct
- 5) Continuation of review into the Local Laws in accordance with statutory requirements before current laws expire in 2025
- 6) Progress feasibility and design work for a new Youth Hub in alignment with Youth Council's strategy and vision to improve opportunities in gaining external funding for delivery of this key piece of infrastructure.
- 7) Development of a Play Space Strategy
- 8) Support the Youth Council to deliver identified priorities and demonstrate leadership around youth volunteering

Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Libraries	Participation	7.86%	7.86%	7.86%
Aquatic Facilities	Utilisation	4.65	4.65	4.65
Animal Management	Health and Safety	0%	0%	0%
Food Safety	Health and Safety	100%	100%	100%
Maternal and Child Health	Participation	87.93%	90.00%	90.00%

Service	Indicator	Performance Measure	Computation
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

2.2 Our Growing Economy

Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Economic Development and Sustainability	Provide economic development services to the council and community to effectively identify and pursue the Shire's comparative advantages to facilitate economic development and employment opportunities. Sustainability including Climate Action Plan and community consultation	<i>Inc</i>	470	28	-
		<i>Exp</i>	945	566	562
		<i>Surplus/ (deficit)</i>	(475)	(538)	(562)
Tourism and Events	Provide timely, accurate and impartial visitor information that will contribute to a growing visitor economy. Support events including Energy Breakthrough to attract visitors to the Shire.	<i>Inc</i>	50	489	413
		<i>Exp</i>	609	1,267	1,173
		<i>Surplus/ (deficit)</i>	(559)	(778)	(760)
Building Services	Provide building control services to administer and enforce the Building Act and building regulations.	<i>Inc</i>	103	139	193
		<i>Exp</i>	310	197	207
		<i>Surplus/ (deficit)</i>	(206)	(58)	(13)
Statutory Planning	Provides the full range of statutory planning services and administration of the Planning and Environment Act as it applies to all public and private land within the Shire.	<i>Inc</i>	235	203	193
		<i>Exp</i>	608	503	529
		<i>Surplus/ (deficit)</i>	(373)	(300)	(336)
Strategic Planning	Provides strategic land use planning to assess and manager future land uses, manage land use change and population and economic growth.	<i>Inc</i>	4	956	-
		<i>Exp</i>	10	1,054	27
		<i>Surplus/ (deficit)</i>	(6)	(98)	(27)
VicRoads Agency	Provides a range of VicRoads services on behalf of VicRoads, from a central Maryborough location.	<i>Inc</i>	321	305	304
		<i>Exp</i>	230	188	194
		<i>Surplus/ (deficit)</i>	92	116	110

Major Initiatives

- Active participation in the development of the Central Victorian Goldfields World Heritage Bid. Next steps identified by the Community Reference Group, following the Welcome to Central Goldfields Project
- Complete Stage 2 of the Maryborough Railway Station Revitalisation Program to enhance tourism offering and product in the shire, increasing visitation and the flow on economic benefits to businesses across the municipality

Other Initiatives

- As a partner with key stakeholders such as LaTrobe University, progress implementation of they key recommendations of White Paper for Maryborough Innovation Learning Hub, as a key action from the Economic Development Strategy
- In accordance with key recommendations of Council's Population, Housing and Residential Settlement Strategy. Finalise work on the Talbot Futures project (including business plan for sewerage upgrade), Maryborough, Flagstaff and Carisbrook Urban Plan Framework and Maryborough Heritage Review to provide a strong foundation of strategic growth within the municipality
- Commence work on a review of rural living land within a 10 kilometre radius of Maryborough to identify opportunities and issues for sustainable growth that is that is amenable and in alignment with environmental conditions of the varying rural landscapes
- Finalisation and year one implementation of the Central Goldfields Art Gallery Strategic Plan
- Finalisation of a feasibility study for the Castlemaine Maryborough Rail Trail

Service Performance Outcome Indicators

Service	Indicator	2021/22	2022/23	2023/24
		Actual	Forecast	Budget
Statutory Planning	Decision making	50%	50%	50%

Service	Indicator	Performance Measure	Computation
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100

2.3 Our Spaces and Places

Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Asset Management	Provides data collection, analysis and planning for the maintenance and renewal of all Council owned and managed infrastructure and assets. This is all facets of Infrastructure and Operations management of Council Assets including any external consultants such as valuers, inspections and condition assessments	<i>Inc</i>	117	241	134
		<i>Exp</i>	1,321	1,188	1,204
		<i>Surplus/ (deficit)</i>	(1,203)	(947)	(1,070)
Building Maintenance	Undertakes maintenance works on Council owned and managed buildings, and other built structures such as rotundas, BBQ shelters, pedestrian underpasses, and playgrounds.	<i>Inc</i>	10	0	1
		<i>Exp</i>	101	158	160
		<i>Surplus/ (deficit)</i>	(90)	(158)	(160)
Depot	Provides facilities and workshops to support the activities of Council's outdoor operations.	<i>Inc</i>	36	27	22
		<i>Exp</i>	119	86	87
		<i>Surplus/ (deficit)</i>	(83)	(58)	(65)
Drainage	This service maintains and renews the drainage systems and networks throughout the Shire, and ensures compliance to the required standards for new land developments.	<i>Inc</i>	-	-	-
		<i>Exp</i>	117	88	89
		<i>Surplus/ (deficit)</i>	(117)	(88)	(89)
Environmental Management	Environmental monitoring and implementation of services to control the spread of weeds and pests in Council controlled areas including; roadsides, nature strips, reserves, drains.	<i>Inc</i>	38	38	36
		<i>Exp</i>	20	64	65
		<i>Surplus/ (deficit)</i>	19	(26)	(29)
Roads Maintenance	Provides the maintenance, construction and reconstruction of Council's transport associated infrastructure assets.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,980	1,602	1,624
		<i>Surplus/ (deficit)</i>	(1,980)	(1,602)	(1,624)
Parks and Gardens	Provides park, gardens and oval maintenance and improvements to provide an attractive public open space and recreational environment for our community.	<i>Inc</i>	-	200	-
		<i>Exp</i>	1,162	1,154	1,169
		<i>Surplus/ (deficit)</i>	(1,162)	(954)	(1,169)
Plant	Supplies and maintains vehicle and plant to support Council's operations.	<i>Inc</i>	-	-	-
		<i>Exp</i>	603	674	432
		<i>Surplus/ (deficit)</i>	603	674	432
Public Amenities	Provides cleaning and servicing to public amenity blocks.	<i>Inc</i>	-	-	-
		<i>Exp</i>	587	478	484
		<i>Surplus/ (deficit)</i>	(587)	(478)	(484)
Waste Management	Provides all waste management, policy development and education services from kerbside bin collection, transfer station management and management of closed land fill sites.	<i>Inc</i>	211	402	103
		<i>Exp</i>	2,749	2,988	3,242
		<i>Surplus/ (deficit)</i>	(2,538)	(2,585)	(3,139)

Major Initiatives

- 1) Complete the review of waste and recycling kerbside collection program to increase service level and introduce state statutory requirements for mandatory collection of separated Food Organics Garden Organics (FOGO) and Glass by 2030
- 2) Commence review of transfer stations operations to identify efficiencies and increase service levels for improved outcomes within the community
- 3) Completion of the Octagonal Pool renewal work within Maryborough Outdoor Pool complex, to protect heritage value of this asset and facilitate ongoing recreation use of the facility
- 4) Carry out works including immediate electrical and fire safety renewal works at Maryborough Town Hall, to facilitate reopening of the building for community use
- 5) Implementation of a proactive renewal program for main drains in both Maryborough and Carisbrook to preserve vital drainage asset
- 6) Deliver netball replacement project at Deledio Reserve, Dunolly following successful advocacy to receive grant funding from the state government

Other Initiatives

- 7) Progress with scoping and design for key heritage preservation projects on facilities such as Princess Park Grandstand, Talbot Town Hall and Dunolly Town Hall to improve opportunities in gaining external funding for major required renewal works.
- 8) Deliver Road Restoration Program to repair significant damage incurred following the October 2022 floods utilising Natural Disaster Financial Assistance funding to approximate value of \$9.8m (across multiple years)
- 9) Deliver improvements at the Maryborough Aerodrome utilising recently received federal funding including kangaroo proof fencing and lighting improvements for increased safety of users at the facility.
- 10) Deliver year 2 improvements to onsite waste reduction strategies at the Energy Breakthrough event.

Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Roads	Condition	95.20%	95.00%	95.00%
Waste Collection	Waste Diversion	43.31%	43.00%	43.00%

Service	Indicator	Performance Measure	Computation
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

2.4 Leading Change

Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Community Engagement	Facilitates engagement with the community on Council projects and decisions through a range of channels including print media, online platforms, forums and workshops.	<i>Inc</i>	-	-	-
		<i>Exp</i>	384	374	410
		<i>Surplus/ (deficit)</i>	(384)	(374)	(410)
Customer Service	Provides a payment transaction service, and advice to all customers with a high focus on meeting the customer's needs at the first point of contact.	<i>Inc</i>	-	-	-
		<i>Exp</i>	206	253	303
		<i>Surplus/ (deficit)</i>	(206)	(253)	(303)
Governance Property & Risk	Provides the governance framework for the organisation including coordination of Council meetings and support and oversight of compliance with the Local Government Act, privacy and freedom of information; and comprises the coordination of Council meetings and the management occupational health and safety, property, risk management and procurement services.	<i>Inc</i>	55	117	128
		<i>Exp</i>	1,411	1,375	1,565
		<i>Surplus/ (deficit)</i>	(1,356)	(1,258)	(1,436)
Shire Management	Provides strategic leadership to the organisation, implementation of Council decisions and representation and advocacy on key issues and projects for the Shire.	<i>Inc</i>	-	-	-
		<i>Exp</i>	984	1,038	1,101
		<i>Surplus/ (deficit)</i>	(984)	(1,038)	(1,101)
Finance	Provides a full suite of financial transaction processing, including rates management and corporate financial planning, monitoring and reporting for both internal and external customers.	<i>Inc</i>	630	284	147
		<i>Exp</i>	1,679	1,210	1,057
		<i>Surplus/ (deficit)</i>	(1,049)	(926)	(909)
Human Resources	Provides support and development of staffing capability across the organisation, including the provision of industrial advice.	<i>Inc</i>	15	-	-
		<i>Exp</i>	801	810	830
		<i>Surplus/ (deficit)</i>	(786)	(810)	(830)
Information Management	Provides lifecycle management of all information held by Council.	<i>Inc</i>	-	-	-
		<i>Exp</i>	180	148	147
		<i>Surplus/ (deficit)</i>	(180)	(148)	(147)
Information Technology	Provides the information communication technology platform that enables the organisation to interact electronically with all of its customers.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,174	1,161	1,465
		<i>Surplus/ (deficit)</i>	(1,174)	(1,161)	(1,465)
Nolan Street Offices	Provides the operations of heating, lighting and cooling the Nolan Street offices, and the office needs to maintain a function office.	<i>Inc</i>	173	426	474
		<i>Exp</i>	437	649	668
		<i>Surplus/ (deficit)</i>	(264)	(223)	(193)
Grants Commission	Financial Assistance Grants distributed by the Victoria Grants Commission.	<i>Inc</i>	3,759	4,495	4,502
		<i>Exp</i>	-	-	-
		<i>Surplus/ (deficit)</i>	3,759	4,495	4,502

Major Initiatives

- 1) Increased funding pool allocated to Community Grants
- 2) Increased allocation for ICT infrastructure upgrades, including cyber security review

Other Initiatives

- 3) Undertake a review of Community Plans, inclusive of developing a new plan for Daisy Hill

Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Governance	Satisfaction	51%	51%	51%

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with the consultation and engagement

2.3 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
Our Community's Wellbeing	(2,451)	9,076	6,625
Our Growing Economy	(1,589)	2,692	1,103
Our Spaces and Places	(7,396)	7,692	296
Leading Change	(2,294)	7,546	5,252
Total	(13,729)	27,005	13,276
Expenses added in:			
Depreciation	7,111		
Finance costs	36		
Efficiency saving	(500)		
Surplus/(Deficit) before funding sources	(20,376)		
Funding sources added in:			
Rates and charges revenue	13,404		
Waste charge revenue	4,235		
Capital Grants	12,340		
Total funding sources	29,979		
Operating surplus/(deficit) for the year	9,603		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2023/24 has been supplemented with projections to 2026/27

This section includes the following financial statements prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

Comprehensive Income Statement
Balance Sheet
Statement of Changes in Equity
Statement of Cash Flows
Statement of Capital Works
Statement of Human Resources

Comprehensive Income Statement

For the four years ending 30 June 2027

	NOTES	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Income / Revenue						
Rates and charges	4.1.1	16,797	17,639	18,168	18,623	19,088
Statutory fees and fines	4.1.2	560	663	801	842	884
User fees	4.1.3	1,809	1,876	1,913	1,952	1,991
Grants - operating	4.1.4	13,392	9,778	10,071	10,323	10,581
Grants - capital	4.1.4	12,046	12,340	2,284	2,310	2,335
Contributions - monetary	4.1.5	279	128	132	136	140
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		77	-	-	-	-
Other income	4.1.6	689	831	715	733	751
Total income / revenue		45,648	43,255	34,085	34,918	35,770
Expenses						
Employee costs	4.1.7	14,719	15,529	15,607	15,685	15,763
Materials and services	4.1.8	13,818	10,615	10,641	10,668	10,695
Depreciation	4.1.9	7,181	7,091	7,171	7,252	7,335
Amortisation - right of use assets	4.1.10	21	21	21	21	21
Bad and doubtful debts - allowance for impairment losses		2	2	2	2	2
Borrowing costs		46	36	35	36	36
Other expenses	4.1.11	347	359	367	374	381
Total expenses		36,133	33,652	33,843	34,037	34,233
Surplus/(deficit) for the year		9,515	9,603	242	881	1,537
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)*		14,397	3,963	4,083	4,168	4,255
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods						
(detail as appropriate)		-	-	-	-	-
Total other comprehensive income		14,397	3,963	4,083	4,168	4,255
Total comprehensive result		23,912	13,566	4,325	5,049	5,792

Balance Sheet

For the four years ending 30 June 2027

	NOTES	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Assets						
Current assets						
Cash and cash equivalents		15,997	15,347	15,834	16,675	18,130
Trade and other receivables		2,112	2,782	2,912	2,970	3,030
Other financial assets		591	603	615	627	640
Inventories		60	61	62	64	65
Prepayments		327	333	340	347	354
Non-current assets classified as held for sale		-	-	-	-	-
Total current assets	4.2.1	<u>19,087</u>	<u>19,127</u>	<u>19,763</u>	<u>20,683</u>	<u>22,218</u>
Non-current assets						
Property, infrastructure, plant & equipment		380,923	396,283	408,276	416,765	425,488
Right-of-use assets	4.2.4	628	607	586	565	544
Total non-current assets	4.2.1	<u>381,551</u>	<u>396,891</u>	<u>408,862</u>	<u>417,330</u>	<u>426,032</u>
Total assets		<u>400,638</u>	<u>416,018</u>	<u>428,626</u>	<u>438,013</u>	<u>448,250</u>
Liabilities						
Current liabilities						
Trade and other payables		6,058	6,438	6,484	6,514	6,544
Trust funds and deposits		1,910	2,511	2,685	2,739	2,794
Unearned income/revenue		2,035	2,075	2,117	2,159	2,202
Provisions		1,217	1,741	1,776	1,812	1,848
Interest-bearing liabilities	4.2.3	-	-	-	-	-
Lease liabilities	4.2.4	21	21	21	21	22
Total current liabilities	4.2.2	<u>11,240</u>	<u>12,786</u>	<u>13,083</u>	<u>13,245</u>	<u>13,410</u>
Non-current liabilities						
Provisions		4,399	4,687	4,631	4,660	4,687
Interest-bearing liabilities	4.2.3	2,089	2,089	2,089	2,089	2,089
Lease liabilities	4.2.4	159	139	139	118	118
Total non-current liabilities	4.2.2	<u>6,647</u>	<u>6,915</u>	<u>6,859</u>	<u>6,867</u>	<u>6,893</u>
Total liabilities		<u>17,888</u>	<u>19,701</u>	<u>19,942</u>	<u>20,112</u>	<u>20,303</u>
Net assets		<u>382,750</u>	<u>396,317</u>	<u>408,684</u>	<u>417,901</u>	<u>427,947</u>
Equity						
Accumulated surplus		138,895	152,461	156,786	161,834	167,626
Reserves		243,855	243,855	251,901	256,068	260,323
Total equity		<u>382,750</u>	<u>396,317</u>	<u>408,684</u>	<u>417,901</u>	<u>427,947</u>

Statement of Changes in Equity

For the four years ending 30 June 2027

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2023 Forecast Actual					
Balance at beginning of the financial year		358,838	129,380	228,867	591
Surplus/(deficit) for the year		9,515	9,515	-	-
Net asset revaluation increment/(decrement)*		14,397	-	14,397	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		382,750	138,895	243,264	591
2024 Budget					
Balance at beginning of the financial year		382,750	138,895	243,264	591
Surplus/(deficit) for the year		13,566	13,566	-	-
Net asset revaluation increment/(decrement)		3,963	-	3,963	-
Transfers to other reserves	4.3.1	-	-	-	-
Transfers from other reserves	4.3.1	-	-	-	-
Balance at end of the financial year	4.3.2	400,279	152,461	247,227	591
2025					
Balance at beginning of the financial year		400,279	152,461	247,227	591
Surplus/(deficit) for the year		4,325	4,325	-	-
Net asset revaluation increment/(decrement)		4,083	-	4,083	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		408,686	156,786	251,310	591
2026					
Balance at beginning of the financial year		408,686	156,786	251,310	591
Surplus/(deficit) for the year		5,049	5,049	-	-
Net asset revaluation increment/(decrement)		4,168	-	4,168	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		417,902	161,834	255,477	591
2027					
Balance at beginning of the financial year		417,902	161,834	255,477	591
Surplus/(deficit) for the year		5,792	5,792	-	-
Net asset revaluation increment/(decrement)		4,255	-	4,255	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		427,949	167,626	259,732	591

Statement of Cash Flows

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		15,453	16,228	17,260	17,691	18,134
Statutory fees and fines		560	663	801	842	884
User fees		1,809	2,063	1,913	1,952	1,991
Grants - operating		13,392	9,778	10,316	10,323	10,581
Grants - capital		14,080	14,415	4,401	4,469	4,537
Contributions - monetary		279	128	132	136	140
Employee costs		(15,920)	(16,989)	(16,197)	(16,286)	(16,375)
Materials and services		(15,200)	(11,676)	(11,705)	(11,735)	(11,764)
Other payments		(382)	(398)	(403)	(411)	(420)
Net cash provided by/(used in) operating activities	4.4.1	14,072	14,213	6,518	6,982	7,708
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(13,381)	(14,826)	(5,996)	(6,105)	(6,218)
Net cash provided by/ (used in) investing activities	4.4.2	(13,381)	(14,826)	(5,996)	(6,105)	(6,218)
Cash flows from financing activities						
Finance costs		(46)	(36)	(35)	(36)	(36)
Repayment of borrowings		-	-	-	-	-
Net cash provided by/(used in) financing activities	4.4.3	(46)	(36)	(35)	(36)	(36)
Net increase/(decrease) in cash & cash equivalents		645	(650)	487	841	1,455
Cash and cash equivalents at the beginning of the financial year		15,352	15,997	15,347	15,834	16,675
Cash and cash equivalents at the end of the financial year		15,997	15,347	15,834	16,675	18,130

Statement of Capital Works

For the four years ending 30 June 2027

	NOTES	Forecast	Budget	Projections		
		Actual				
		2022/23	2023/24	2024/25	2025/26	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land improvements		2,292	3,089	814	291	119
Total land		2,292	3,089	814	291	119
Buildings		6,282	2,662	1,182	1,027	1,021
Total buildings		6,282	2,662	1,182	1,027	1,021
Total property		8,574	5,751	1,996	1,318	1,140
Plant and equipment						
Plant, machinery and equipment		770	825	861	878	896
Computers and telecommunications		506	1,042	440	445	449
Total plant and equipment		1,276	1,867	1,301	1,323	1,345
Infrastructure						
Roads		3,316	10,054	2,608	2,457	2,706
Bridges		31	96	452	461	469
Footpaths and cycleways		200	220	196	200	204
Drainage		2,451	270	577	588	600
Waste management		-	-	33	34	35
Parks, open space and streetscapes		15	15	119	322	124
Aerodromes		-	220	-	-	-
Other infrastructure		864	41	213	928	1,149
Total infrastructure		6,877	10,915	4,198	4,990	5,287
Total capital works expenditure	4.5.1	16,727	18,533	7,495	7,631	7,772
Represented by:						
New asset expenditure		594	1,137	1,065	1,085	1,107
Asset renewal expenditure		5,170	13,990	5,795	5,900	6,011
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		10,964	3,421	635	646	654
Total capital works expenditure	4.5.1	16,727	18,548	7,495	7,631	7,772
Funding sources represented by:						
Grants		12,046	12,340	2,284	2,310	2,335
Contributions		40	-	-	-	-
Council cash		4,641	6,208	5,211	5,321	5,437
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	16,727	18,548	7,495	7,631	7,772

Statement of Human Resources

For the four years ending 30 June 2027

	Forecast	Budget	Projections		
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	14,719	15,529	15,607	15,685	15,763
Employee costs - capital	1,201	1,460	590	601	612
Total staff expenditure	15,920	16,989	16,197	16,286	16,375
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	176.6	178.6	169.2	168.9	168.7
Total staff numbers	176.6	178.6	169.2	168.9	168.7

A summary of human resources expenditure categorised according to the organisational structure of Council is included below:

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
2023/24	\$'000	\$'000	\$'000	\$'000	\$'000
Executive and Community Engagement	1,110	1,041	69	-	-
Infrastructure Assets and Planning	5,886	4,440	613	834	-
Community Wellbeing	6,895	1,451	3,499	1,945	-
Corporate Performance	1,561	1,362	199	-	-
Total permanent staff expenditure	15,452	8,293	4,380	2,779	-
Other employee related expenditure	77				
Capitalised labour costs	1,460				
Total expenditure	16,989				

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below:

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
2023/24					
Executive and Community Engagement	8.6	8.0	0.6	-	-
Infrastructure Assets and Planning	76.9	48.8	7.4	5.7	15.0
Community Wellbeing	76.1	17.3	41.7	17.1	-
Corporate Performance	17.1	14.8	2.3	-	-
Total staff	178.6	88.9	52.0	22.8	15.0

**Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2027**

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Executive and Community Engagement				
Permanent - Full time	1,041	1,059	1,077	1,096
Women	746	759	772	786
Men	295	300	305	310
Persons of self-described gender	0	0	0	0
Permanent - Part time	69	70	71	73
Women	69	70	71	73
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Executive and Community Engagement	1,110	1,129	1,149	1,169
Community Wellbeing				
Permanent - Full time	1,451	1,476	1,502	1,528
Women	1,272	1,294	1,317	1,340
Men	179	182	185	189
Persons of self-described gender	0	0	0	0
Permanent - Part time	3,499	3,560	3,623	3,686
Women	3,124	3,179	3,234	3,291
Men	375	382	388	395
Persons of self-described gender	0	0	0	0
Total Community Wellbeing	4,950	5,036	5,125	5,214
Infrastructure Assets and Planning				
Permanent - Full time	4,440	4,517	4,588	4,588
Women	943	960	943	943
Men	3,497	3,558	3,645	3,645
Persons of self-described gender	0	0	0	0
Permanent - Part time	613	624	635	646
Women	392	399	406	413
Men	221	225	229	233
Persons of self-described gender	0	0	0	0
Total Infrastructure Assets and Planning	5,053	5,141	5,223	5,234
Corporate Performance				
Permanent - Full time	1,439	1,464	1,489	1,516
Women	1,231	1,252	1,274	1,296
Men	208	212	215	219
Persons of self-described gender	0	0	0	0
Permanent - Part time	199	200	203	207
Women	163	163	166	169
Men	36	37	37	38
Persons of self-described gender	0	0	0	0
Total Corporate Performance	1,638	1,664	1,693	1,722
Casuals, temporary and other expenditure	2,779	2,637	2,496	2,424
Capitalised labour costs	1,460	590	601	612
Total staff expenditure	16,989	16,197	16,286	16,375

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	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
Executive and Community Engagement				
Permanent - Full time	8.0	8.0	8.0	8.0
Women	6.0	6.0	6.0	6.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.6	0.6	0.6	0.6
Women	0.6	0.6	0.6	0.6
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Executive and Community Engagement	8.6	8.6	8.6	8.6
Community Wellbeing				
Permanent - Full time	17.3	17.3	17.3	17.3
Women	15.3	15.3	15.3	15.3
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	41.7	41.7	41.7	41.7
Women	36.7	36.7	36.7	36.7
Men	4.9	4.9	4.9	4.9
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Community Wellbeing	59.0	59.0	59.0	59.0
Infrastructure Assets and Planning				
Permanent - Full time	48.8	48.8	48.8	48.8
Women	9.0	9.0	9.0	9.0
Men	39.8	39.8	39.8	39.8
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	7.4	7.4	7.4	7.4
Women	4.7	4.7	4.7	4.7
Men	2.7	2.7	2.7	2.7
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Infrastructure Assets and Planning	56.2	56.2	56.2	56.2
Corporate Performance				
Permanent - Full time	14.8	14.8	14.8	14.8
Women	12.8	12.8	12.8	12.8
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	2.3	2.3	2.3	2.3
Women	2.0	2.0	2.0	2.0
Men	0.3	0.3	0.3	0.3
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Corporate Performance	17.1	17.1	17.1	17.1
Casuals and temporary staff	22.8	22.8	22.8	22.8
Capitalised labour	15.0	5.6	5.3	5.1
Total staff numbers	178.6	169.2	168.9	168.7

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's budget.

As per the Local Government Act 2020, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023/24 the FGRS cap has been set at 3.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.50% in line with the rate cap.

This will raise total rates and charges for 2023/24 to \$17.639m

4.1.1(a) The reconciliation of the total rates and charges to the Comprehensive Income Statement is as follows:

	2022/23	2023/24	Change	%
	Forecast	Budget		
	Actual			
	\$'000	\$'000	\$'000	
General rates*	11,189	11,639	449	4.02%
Municipal charge*	1,657	1,658	1	0.06%
Waste management levy	1,349	1,455	106	7.86%
Service rates and charges	2,539	2,780	242	9.53%
Supplementary rates and rate adjustments	-	50	50	100.00%
Interest on rates and charges	63	57	-6	-9.52%
Total rates and charges	16,797	17,639	842	5.01%

*These items combined are subject to the rate cap established under the FGRS

4.1.1(b) The rate in the dollar to be levied as general rates under section 158 of the Act for each type or class of land compared with the previous financial year

Type or class of land	2022/23 cents/\$CIV*	2023/24 cents/\$CIV*	Change
General rate for rateable residential properties - Maryborough	0.3334	0.3040	-8.82%
General rate for rateable residential properties - Other	0.2934	0.2675	-8.83%
General rate for rateable vacant land properties	0.5001	0.3692	-26.17%
General rate for rateable commercial properties - Maryborough	0.5334	0.4863	-8.83%
General rate for rateable commercial properties - Other	0.4534	0.4134	-8.82%
General rate for rateable industrial properties	0.3667	0.3343	-8.84%
General rate for rateable farm properties	0.2453	0.2189	-10.76%

4.1.1(c) The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year

Type or class of land	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential - Maryborough	4,444	4,517	74	1.66%
Residential - Other	2,600	2,647	47	1.81%
Vacant Land	632	669	37	5.88%
Commercial - Maryborough	762	789	28	3.64%
Commercial - Other	108	114	5	4.89%
Industrial	177	179	2	1.31%
Farm	2,467	2,722	255	10.33%
Total amount to be raised by general rates	11,189	11,639	448	4.01%

4.1.1(d) The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year

Type or class of land	2022/23	2023/24	Change	
	Number	Number	Number	%
Residential - Maryborough	4,076	4,079	3	0.07%
Residential - Other	2,361	2,365	4	0.17%
Vacant Land	854	856	2	0.23%
Commercial - Maryborough	243	243	-	0.00%
Commercial - Other	83	79	4	-4.82%
Industrial	120	120	-	0.00%
Farm	1,028	1,028	-	0.00%
Total number of assessments	8,765	8,770	5	0.06%

4.1.1(e) The basis of valuation to be used is the Capital Improved Value (CIV)

4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year

Type or class of land	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential - Maryborough	1,332,832	1,507,764	174,932	13.12%
Residential - Other	886,029	1,003,823	117,794	13.29%
Vacant Land	126,364	148,893	22,529	17.83%
Commercial - Maryborough	142,790	164,700	21,910	15.34%
Commercial - Other	23,887	27,883	3,996	16.73%
Industrial	48,211	54,363	6,152	12.76%
Farm	1,005,826	1,243,787	237,961	23.66%
Total value of land	3,565,939	4,151,213	585,274	16.41%

4.1.1(g) The municipal charge under Section 159 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Municipal	202	202	-	0.00%

4.1.1(h) The estimated total amount to be raised by municipal charges compared with the previous financial year

Type of Charge	2022/23	2023/24	Change	
	\$'000	\$'000	\$	%
Municipal	1,657	1,658	1	0.06%

4.1.1(i) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
<i>Standard Garbage Charge</i>	178.14	193.54	15	8.64%
<i>Non-Standard Garbage Charge</i>	304.75	330.93	26	8.59%
<i>Waste Management Fee</i>	154.77	168.07	13	8.59%
<i>Recycling Charge</i>	159.44	173.14	14	8.59%
<i>Green Waste Service (optional)</i>	79.56	86.90	7	9.23%
Total	876.66	952.58	76	8.66%

4.1.1(j) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year

Type of Charge	2022/23	2023/24	Change	
	\$	\$	\$	%
<i>Standard Garbage Charge</i>	1,026	1,153	127	12.38%
<i>Non-Standard Garbage Charge</i>	435	516	81	18.62%
<i>Waste Management Fee</i>	1,349	1,455	106	7.86%
<i>Recycling Charge</i>	919	920	2	0.16%
<i>Green Waste Service (optional)</i>	159	191	32	20.41%
Total	3,888	4,235	348	8.95%

4.1.1(k) The estimated total amount to be raised by all rates and charges compared with the previous financial year

	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
<i>Total amount to be raised by general rates</i>	11,189	11,639	449	4.02%
<i>Total amount to be raised by the municipal charge</i>	1,657	1,658	1	0.06%
<i>Total amount to be raised by waste charges</i>	3,888	4,235	348	8.95%
Total Rates and charges	16,734	17,532	798	4.77%

4.1.1(l) Fair Go Rates System Compliance

Central Goldfields Shire Council is required to comply with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2022/23	2023/24
Total Rates	\$ 11,189,174	\$ 11,638,500
Number of rateable properties	8,765	8,770
Base Average Rate	1276.57	1327.08
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 1,466	\$ 1,516
Maximum General Rates and Municipal Charges Revenue	\$ 12,846,374	\$ 13,295,997
Budgeted General Rates and Municipal Charges Revenue	\$ 12,846,374	\$ 13,296,718
Budgeted Supplementary Rates	\$ 50,000	\$ 50,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 12,896,374	\$ 13,346,718

4.1.1(m) Any significant changes that may affect the estimated amounts to be raised by rates and charges

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations (2023/24: estimated \$50,000 and 2022/23: \$50,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

The rate and amount of rates payable in relation to land in each category of differential are:-

- Residential Maryborough rate of 0.3040% (0.3040 cents in the dollar of CIV) for all rateable residential properties situated within the Maryborough District boundary
- Residential Other rate of 0.2675% (0.2675 cents in the dollar of CIV) for all rateable residential properties situated outside the Maryborough District boundary
- Vacant Land rate of 0.3692% (0.3692 cents in the dollar of CIV) for all rateable vacant land properties
- Commercial Maryborough rate of 0.4863% (0.4863 cents in the dollar of CIV) for all rateable commercial properties situated within the Maryborough District boundary
- Commercial Other rate of 0.0.4134% (0.4134 cents in the dollar of CIV) for all rateable commercial properties situated outside the Maryborough District boundary
- Industrial rate of 0.3343% (0.3343 cents in the dollar of CIV) for all rateable industrial properties
- Farm Land rate of 0.2189% (0.2189 cents in the dollar of CIV) for all rateable farm properties.

Each differential rate will be determined by multiplying the Capital Improved Value of each rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

It is considered that each differential rate will contribute to the equitable and efficient carrying out of Council's functions, in that it is likely to achieve an equitable financial contribution to the cost of carrying out the functions of Council, including:

- The construction and maintenance of public infrastructure;
- The development and provision of health and community services;
- The provision of general support services.

4.1.2 Statutory fees and fines

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Infringements and costs	46	121	75	162.39%
Land Information and Building Certificate Fees	16	15	1	-4.46%
Permits	140	181	41	29.51%
Registrations	169	180	11	6.46%
Town planning fees	187	161	26	-13.89%
Other	2	5	3	128.83%
Total statutory fees and fines	560	663	103	18.42%

4.1.3 User fees

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Childcare	588	580	8	-1.28%
Aged Care	501	508	7	1.40%
Transfer Station	80	82	2	2.50%
VicRoads Agency	285	284	2	-0.53%
Energy Breakthrough	142	175	33	23.42%
Hire Fees	38	61	23	61.78%
Immunisation	13	13	0	2.36%
Other	163	173	10	6.07%
Total user fees	1,809	1,876	67	3.69%

4.1.4 Grants

Grants are required by the Act and the Regulations to be disclosed in Council's budget.

	Forecast Actual		Budget	Change	
	2022/23		2023/24		
	\$'000		\$'000	\$'000	%
Grants were received in respect of the following:					
Summary of grants					
Commonwealth funded grants	6,967		7,457	490	7%
State funded grants	3,674		1,908 -	1,766	-48%
Total grants received	10,640		9,364 -	1,276	-12%
(a) Operating Grants					
Recurrent - Commonwealth Government					
Financial Assistance Grants	4,496		4,503	7	0%
Family day care	1,270		1,671	401	32%
General home care	1,201		1,283	82	7%
Recurrent - State Government					
Aged care	207		178 -	29	-14%
School crossing	44		37 -	7	-16%
Library	166		169	3	2%
Kindergarten	634		543 -	91	-14%
MCH	265		266	1	0%
Youth	286		172 -	114	-40%
Community Safety	181		138 -	43	-24%
Total recurrent grants	8,749		8,960	210	2%
Non-recurrent - State Government					
Go Goldfields	940		374 -	566	-60%
Recreation	68		- -	68	-100%
Community	2,684		414 -	2,270	-85%
Other	951		31 -	921	-97%
Total non-recurrent grants	4,643		819 -	3,824	-82%
Total operating grants	13,392		9,778 -	3,614	-27%
(b) Capital Grants					
Recurrent - Commonwealth Government					
Roads to recovery	790		1,579	790	100%
Local Roads and Community Infrastructure	1,745		1,105 -	641	-37%
Total recurrent grants	2,535		2,684	149	6%
Non-recurrent - Commonwealth Government					
Aerodrome	-		110	110	100%
Flood Works	93		6,880	6,788	7338%
Non-recurrent - State Government					
Healthy Hearts	74		- -	74	-100%
Art Gallery	1,385		203 -	1,182	-85%
Energy Breakthrough	803		- -	803	-100%
Maryborough Station	1,324		- -	1,324	-100%
Deledio Netball Court Redevelopment	362		607	245	68%
Maryborough Outdoor Pool	417		750	333	80%
Goldfields Reservoir Stabilisation	363		337 -	26	-7%
Carisbrook Recreation Reserve	2,753		- -	2,753	-100%
Skate and Scooter Park	74		- -	74	-100%
Living Libraries	32		- -	32	-100%
Phillips Garden	150		- -	150	-100%
Maryborough Tennis Centre Court Redevelopment	80		320	240	298%
Transfer stations	351		- -	351	-100%
Rural Council Transformation Program	50		450	400	800%

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Carisbrook Drainage	1,200	-	-	1,200	-100%
Total non-recurrent grants	9,511	9,657		146	2%
Total capital grants	12,046	12,340		294	2%
Total Grants	25,437	22,118	-	3,319	-13%

4.1.5 Contributions

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Community	54	28	26	-48.41%
Animal Related (microchipping)	14	10	3	-25.00%
Parks and Open Spaces	76	40	36	-47.02%
Fire Services Levy	45	48	3	6.72%
Leave Contributions (Other Councils)	62	-	62	-100.00%
Other	29	2	27	-93.10%
Total contributions	279	128	151	-54.05%

4.1.6 Other Income

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Energy Breakthrough (Donations/Sponsorships/Entry fees)	71	160	89	125.35%
Interest	140	50	90	-64.29%
Other	43	33	10	-23.26%
Donations	-	100	100	100.00%
Volunteer Services	418	468	50	11.96%
Rental	17	20	3	17.65%
Total other income	689	831	142	20.61%

4.1.7 Employee Costs

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	12,274	12,783	509	4.15%
WorkCover	353	420	67	19.05%
Superannuation	1,425	1,605	180	12.62%
Long Service Leave	183	182	(1)	-0.57%
Volunteer Services	418	468	50	11.96%
Fringe Benefits Tax	65	70	5	8.11%
Total employee costs	14,719	15,529	810	5.50%

4.1.8 Materials and Services

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Contractors	10,239	7,364	- 2,875	-28.08%
Materials and Services	2,428	2,385	- 43	-1.75%
Event Support, Grants and Contributions	1,151	865	- 286	-24.81%
Total materials and services	13,818	10,615	- 3,203	-23.18%

4.1.9 Depreciation

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Property	1,061	1,171	110	10.34%
Plant & equipment	295	348	53	17.83%
Infrastructure	5,573	5,323	250	-4.49%
Furniture, Fixtures and Fittings	252	249	3	-1.19%
Total depreciation	7,181	7,091	91	-1.26%

4.1.10 Amortisation - Right of use assets

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Right of use assets	21	21	-	0.00%
Total amortisation - right of use assets	21	21	-	0.00%

4.1.11 Other Expenses

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Councillor allowances	251	259	8	3.35%
Auditor remuneration - internal auditor	48	50	2	4.17%
Auditor remuneration - external auditor	48	50	2	4.17%
Total other expenses	347	359	12	3.57%

4.2 Balance Sheet

4.2.1 Assets

Overall the total assets in the Balance Sheet are expected to increase each year due to a large capital works program in 2023/24, offset by the impact of depreciation, and a positive cash position in future years resulting in a higher level of cash held.

4.2.2 Liabilities

Overall Council liabilities are forecast to decrease the next financial year as a result of not borrowing (\$668k). It is anticipated that the full balance of the current borrowings will be paid in full at the end of the following financial year (2024/25).

4.2.3 Borrowings

The table below shows information on borrowings specifically required by the Regulations.

	Forecast Actual 2022/23 \$	Budget 2023/24 \$	2024/25 \$	Projections 2025/26 \$	2026/27 \$
Amount borrowed as at 30 June of the prior year	2,089	2,089	2,089	2,089	2,089
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	-	-	-	-	-
Amount of borrowings as at 30 June	2,089	2,089	2,089	2,089	2,089

4.2.4 Leases by category

As a result of the introduction of *AASB 16 Leases*, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

	Forecast Actual 2022/23 \$	Budget 2023/24 \$
Right-of-use assets		
Land and Buildings	628	607
Total right-of-use assets	628	607
Lease liabilities		
Current lease Liabilities		
Land and buildings	21	21
Total current lease liabilities	21	21
Non-current lease liabilities		
Land and buildings	159	139
Total non-current lease liabilities	159	139
Total lease liabilities	180	159

4.3.1 Reserves

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time, as movements are difficult to predict. Council has not budgeted for any movement in this reserve in future years, however has taken into account the most recent revaluation of Infrastructure Assets into account in the 2022/23 forecast.

4.3.2 Equity

The movement in the statement of equity relates to the budgeted comprehensive result for the period.

4.4.1 Net cash flows provided by/used in operating activities

Cash flows from operating activities are considerably higher in the 2023/24 budget than in future years, due to the significant level of grants income budgeted for in this year

4.4.2 Net cash flows provided by/used in investing activities

Cash flows used in investing activities are considerably higher in the 2023/24 budget than in future years due to the significant level of grant-funded capital works budgeted for in this year.

4.4.3 Net cash flows provided by/used in financing activities

Cash flows from financing activities are lower in 2023/24 due to repayment of borrowings, in with the long term financial plan.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	8,574	2,811 -	5,764	-67.22%
Plant and equipment	1,276	1,699	423	33.17%
Infrastructure	6,877	10,805	3,928	57.12%
Total	16,727	15,315 -	1,412	-8.44%

	Project Cost \$'000	New \$'000	Asset expenditure types			Summary of Funding Sources			
			Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	2,811	-	1,172	1,639	-	1,397	-	1,414	-
Plant and equipment	1,699	605	825	270	-	450	-	1,249	-
Infrastructure	10,805	270	10,535	-	-	8,459	-	2,346	-
Total	15,315	875	12,532	1,908	-	10,306	-	5,009	-

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land Improvements									
<i>Deledio Reserve Netball Courts Redevelopment</i>	849	-	-	849	-	607	-	242	-
<i>Maryborough Outdoor Pool Upgrade</i>	150		150					150	
<i>Parks Renewal</i>	12		12					12	
<i>Rubbish Bins Renewal</i>	10		10					10	
<i>Playgrounds Renewal</i>	15		15					15	
<i>Bowenvale Playground Works</i>	50		50					50	
<i>Recycled Watermain Replacement</i>	15		15					15	
Buildings									
<i>Maryborough Town Hall</i>	790	-	-	790	-	790	-	-	-
<i>MLC Roof Renewal Design and Scoping</i>	200		200					200	
<i>Youth Hub Scoping and Feasibility</i>	50		50					50	
<i>Princes Park Grandstand and Changerooms Design and Scoping</i>	200		200					200	
<i>Carisbrook Town Hall Design and Scoping</i>	100		100					100	
<i>Dunolly Town Hall Design and Scoping</i>	100		100					100	
<i>Goldfields Family Centre Kitchen Renewal</i>	20		20					20	
<i>Talbot Town Hall Design and Scoping</i>	100		100					100	
<i>Buildings Renewal Minor Capital</i>	100		100					100	
<i>Depot Renewal Works</i>	50		50					50	
TOTAL PROPERTY	2,811	-	1,172	1,639	-	1,397	-	1,414	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Operating Plant</i>	505	-	505	-	-	-	-	505	-
<i>Vehicles - Cars</i>	200		200					200	
<i>Vehicles - Utes</i>	120		120					120	
Computers and Telecommunications									
<i>IT Strategy initiatives</i>	240	35	-	205	-	-	-	240	-
<i>Rural ICT Transformation Project</i>	570	570				450		120	
<i>PC Network and Hardware</i>	65			65				65	
TOTAL PLANT AND EQUIPMENT	1,699	605	825	270	-	450	-	1,249	-

Capital Works Area	Project Cost		Asset expenditure types			Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
Roads									
<i>Design Roads</i>	150	150						150	
<i>Major Patches</i>	145		145					145	
<i>Sealed Road Shoulder Renewal</i>	100		100					100	
<i>Unsealed Roads Renewal</i>	350		350					350	
<i>Sealed Renewal Reseals</i>	650		650					650	
<i>Sealed Renewals Asphalt</i>	200		200					200	
<i>Flood Recovery Works</i>	6,880		6,880			6,880			
<i>Roads to Recovery - Road Rehabilitation Program*</i>	1,579	-	1,579	-	-	1,579	-	-	-
Bridges									
<i>Minor Culverts Renewal</i>	16		16					16	
<i>Major Culvert Renewal</i>	80		80					80	
Footpaths and Cycleways									
<i>Pathways Renewal</i>	100		100					100	
<i>Pathways New*</i>	120	120	-	-	-	-	-	120	-
Drainage									
<i>Kerb and Channel Renewal</i>	50	-	50	-	-	-	-	50	-
<i>Table drain Renewals</i>	70		70					70	
<i>Main Drain Renewal - Carisbrook and Maryborough</i>	50		50					50	
<i>Drainage Renewal</i>	100		100					100	
Parks, Open Space and Streetscapes									
<i>Streetscape Renewal</i>	15	-	15	-	-	-	-	15	-
Aerodromes									
<i>Aerodrome Fence Renewal</i>	110	-	110	-	-	-	-	110	-
Other Infrastructure									
<i>Street Furniture Renewal</i>	31		31					31	
<i>Traffic Control Facilities Renewal</i>	10		10					10	
TOTAL INFRASTRUCTURE	10,805	270	10,535	-	-	8,459	-	2,346	-
TOTAL NEW CAPITAL WORKS	15,315	875	12,532	1,908	-	10,306	-	5,009	-

* Refer Appendix for site listing

4.5.3 Works carried forward from the 2022/23 year

1

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land Improvements									
<i>Energy Breakthrough Land Improvements</i>	61	-	-	61	-	-	-	61	-
<i>Play Space Strategy Development</i>	30			30				30	
<i>Swimming Pool Upgrades</i>	315			315		315			
<i>Maryborough Outdoor Pool Upgrade</i>	750		750			750			
<i>Parks Renewal Derby Rd</i>	40		40					40	
<i>Gordon Gardens Masterplan Works</i>	150			150				150	
<i>Maryborough Tennis Centre Multi Use Courts</i>	320			320		320			
<i>Goldfields Reservoir Dam Stabilisation</i>	337			337		337			
Buildings									
<i>Maryborough Town Hall</i>	220	-	-	220	-	-	-	220	-
<i>Art Gallery - Indigenous Interpretive Garden</i>	263	263				203		60	
<i>Rene Fox Gardens Toilet Refurbishment</i>	200		200					200	
<i>Civic Centre Upgrade</i>	270		270					270	
TOTAL PROPERTY	2,955	263	1,260	1,433	-	1,925	-	1,031	-
PLANT AND EQUIPMENT									
Computers and Telecommunications									
<i>Human Resource Information System</i>	80	-	-	80	-	-	-	80	-
<i>Field and Mobility services module</i>	88		88					88	
TOTAL PLANT AND EQUIPMENT	168	-	88	80	-	-	-	168	-
INFRASTRUCTURE									
Aerodromes									
<i>Aerodrome Fence Renewal</i>	110	-	110	-	-	110	-	-	-
TOTAL INFRASTRUCTURE	110	-	110	-	-	110	-	-	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2022/23	3,233	263	1,458	1,513	-	2,035	-	1,199	-

**Summary of Planned Capital Works Expenditure
For the years ending 30 June 2025, 2026 & 2027**

2024/25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	814	0	814	0	0	814	94	0	720	0
Total Land	814	0	814	0	0	814	94	0	720	0
Buildings	1,182	0	1,011	0	171	1,182	0	0	1,182	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	1,182	0	1,011	0	171	1,182	0	0	1,182	0
Total Property	1,996	0	1,825	0	171	1,996	94	0	1,902	0
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	861	861	0	0	0	861	0	0	861	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	440	0	440	0	0	440	0	0	440	0
Library books	0	0	0	0	0	0	0	0	0	0
Total Plant and Equipment	1,301	861	440	0	0	1,301	0	0	1,301	0
Infrastructure										
Roads	2,608	22	2,586	0	0	2,608	1,977	0	631	0
Bridges	452	17	435	0	0	452	0	0	452	0
Footpaths and cycleways	196	84	0	0	112	196	0	0	196	0
Drainage	577	0	242	0	335	577	0	0	577	0
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0
Waste management	33	0	33	0	0	33	0	0	33	0
Parks, open space and streetscapes	119	0	119	0	0	119	0	0	119	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	213	81	115	0	17	213	213	0	0	0
Total Infrastructure	4,198	204	3,530	0	464	4,198	2,190	0	2,008	0
Total Capital Works Expenditure	7,495	1,065	5,795	0	635	7,495	2,284	0	5,211	0

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2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	291	0	117	0	174	291	0	0	291	0
Total Land	291	0	117	0	174	291	0	0	291	0
Buildings	1,027	0	1,027	0	0	1,027	0	0	1,027	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	1,027	0	1,027	0	0	1,027	0	0	1,027	0
Total Property	1,318	0	1,144	0	174	1,318	0	0	1,318	0
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	878	878	0	0	0	878	0	0	878	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	445	0	445	0	0	445	0	0	445	0
Library books	0	0	0	0	0	0	0	0	0	0
Total Plant and Equipment	1,323	878	445	0	0	1,323	0	0	1,323	0
Infrastructure										
Roads	2,457	23	2,434	0	0	2,457	1,997	0	460	0
Bridges	461	17	444	0	0	461	0	0	461	0
Footpaths and cycleways	200	86	0	0	114	200	0	0	200	0
Drainage	588	0	247	0	341	588	0	0	588	0
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0
Waste management	34	0	34	0	0	34	0	0	34	0
Parks, open space and streetscapes	322	0	322	0	0	322	0	0	322	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	928	81	830	0	17	928	313	0	615	0
Total Infrastructure	4,990	207	4,311	0	472	4,990	2,310	0	2,680	0
Total Capital Works Expenditure	7,631	1,085	5,900	0	646	7,631	2,310	0	5,321	0

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2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	119	0	119	0	0	119	0	0	119	0
Total Land	119	0	119	0	0	119	0	0	119	0
Buildings	1,021	0	843	0	178	1,021	0	0	1,021	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	1,021	0	843	0	178	1,021	0	0	1,021	0
Total Property	1,140	0	962	0	178	1,140	0	0	1,140	0
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	896	896	0	0	0	896	0	0	896	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	449	0	449	0	0	449	0	0	449	0
Library books	0	0	0	0	0	0	0	0	0	0
Total Plant and Equipment	1,345	896	449	0	0	1,345	0	0	1,345	0
Infrastructure										
Roads	2,706	23	2,683	0	0	1	2,016	0	690	0
Bridges	469	17	452	0	0	469	0	0	469	0
Footpaths and cycleways	204	88	0	0	116	204	0	0	204	0
Drainage	600	0	252	0	348	600	0	0	600	0
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0
Waste management	35	0	35	0	0	35	0	0	35	0
Parks, open space and streetscapes	124	0	124	0	0	124	0	0	124	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	1,149	83	1,054	0	12	1,149	319	0	830	0
Total Infrastructure	5,287	211	4,600	0	476	5,287	2,335	0	2,952	0
Total Capital Works Expenditure	7,772	1,107	6,011	0	654	7,772	2,335	0	5,437	0

5a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	51%	51%	51%	51%	51%	51%	o
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	95%	95%	95%	95%	95%	95%	o
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	50%	50%	50%	50%	50%	50%	o
Waste management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	43%	43%	43%	43%	43%	43%	o

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Liquidity									
Working Capital	Current assets / current liabilities	5	131%	170%	150%	151%	156%	166%	+
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	104%	225%	246%	90%	90%	91%	o
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	7	53%	50%	57%	57%	57%	57%	+
Efficiency									
Expenditure level	Total expenses / no. of property assessments	8	\$ 4,051	\$4,122	\$3,837	\$3,859	\$3,881	\$3,903	+

5b. Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives.

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2021/22	2023/24	2023/24	2024/25	2025/26	2026/27	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-7.1%	-7.5%	-8.9%	-6.4%	-4.4%	-2.4%	+
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	10	43%	107%	84%	84%	89%	98%	+
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	13%	12%	12%	11%	11%	11%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		4%	0%	0%	0%	0%	0%	o
Indebtedness	Non-current liabilities / own source revenue		10%	28%	22%	32%	31%	19%	+
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.63%	0.47%	0.42%	0.42%	0.41%	0.40%	o
Efficiency									
Revenue level	General rates and municipal charges / no. of property assessments	13	\$0	\$1,465.6	\$ 1,516.16	\$1,546.5	\$1,577.4	\$1,609.0	+

Key to Forecast Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

Notes to indicators

5a

1. Satisfaction with community consultation and engagement

Council has used the average result for small rural councils as the basis for this target

2. Sealed local roads below the intervention level

Council intends to maintain a good level of road condition

3. Planning applications decided within the relevant required time

Council intends to maintain current servicing levels, noting the resourcing constraints

4. Kerbside collection waste diverted from landfill

Aligns with previous year results and takes into consideration volatility in market/challenging legislative framework

5. Working Capital

It is a continuous challenge for Council to ensure working capital is kept above 100% and the long term challenges of rate capping and debt collection legislation impact this position

6. Asset renewal

Asset renewal is anticipated to decrease from 2024/25 onwards. A conservative approach has been taken to capital grant funding which impacts the upgrade and renewal capacity of Council

7. Rates concentration

A conservative approach to capital grant funding results in rate revenue accounting for a higher percentage of revenue, showing an increase in rates concentration over the coming 4 years

8. Expenditure level

Total expenses is anticipated to increase as the CPI increases which impact Council. The number of assessments has not increased for the purposes of this KPI in the forecast years

5b

9. Adjusted underlying result

Council continues to review the long term impact of decision making on the adjusted underlying result. The impact of rate capping and increases in cost of materials is anticipated to continue to impact this result

10. Unrestricted Cash

The impact of rate capping as well as a conservative approach taken to capital grant funding has meant the expectation of Council to self fund capital works at a higher rate, resulting in a decrease in unrestricted cash

11. Debt compared to rates

Council does not intend to borrow for further works, however does intend to refinance current loan

12. Rates effort

The increase in CIV has increased substantially as compared to the rate cap over the past number of years. The assumption for the coming years has been a 2% rate cap and a 5% increase in property valuations.

13. Revenue level

The increase in rates revenue per property increases due to the assumption of no increase in property numbers over the coming years.

6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2023/24.

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee	2023/24 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Art Gallery							
Gallery Admission	Per person	Taxable	\$-	\$-	\$ -	0.0%	Non-statutory
Special Gallery Exhibitions	Per person	Taxable	POA	POA	\$ -	0.0%	Non-statutory
School Holiday Children's Workshop Fees	Per workshop	Taxable	POA	POA	\$ -	0.0%	Non-statutory

Animal Management

Dog Registration – Animal either neutered, over 10 years old, working stock, breeding stock at registered business or obedience trained	Per dog	Non -Taxable	\$ 38.00	\$ 40.00	\$ 2.00	5.3%	Statutory
Pensioner Dog Registration – Animal either neutered, over 10 years old, working stock, breeding stock at registered business or obedience trained	Per dog	Non -Taxable	\$ 19.00	\$ 20.00	\$ 1.00	5.3%	Statutory
Cat Registration – Animal either neutered, over 10 years old or breeding stock at registered business.	Per cat	Non -Taxable	\$ 38.00	\$ 40.00	\$ 2.00	5.3%	Statutory
Pensioner Cat Registration – Animal either neutered, over 10 years old or breeding stock at registered business	Per cat	Non -Taxable	\$ 19.00	\$ 20.00	\$ 1.00	5.3%	Statutory
Dog Registration	Per dog	Non -Taxable	\$ 108.00	\$ 120.00	\$ 12.00	11.1%	Statutory
Pensioner Dog Registration	Per dog	Non -Taxable	\$ 54.00	\$ 60.00	\$ 6.00	11.1%	Statutory
Cat Registration	Per cat	Non -Taxable	\$ 108.00	\$ 120.00	\$ 12.00	11.1%	Statutory
Pensioner Cat Registration	Per cat	Non -Taxable	\$ 54.00	\$ 60.00	\$ 6.00	11.1%	Statutory
Micro chipping	Per animal	Taxable	\$ 44.00	\$ 45.30	\$ 1.30	3.0%	Statutory
Permit for more than 2 dogs (per annum)	Per permit	Taxable	\$ 44.00	\$ 45.30	\$ 1.30	3.0%	Statutory
Domestic Animal Business Registration (DAB)	Per registration	Non -Taxable	\$ 258.00	\$ 267.00	\$ 9.00	3.5%	Statutory
Pound release fee (Cat)	Per cat	Taxable	\$ 44.00	\$ 45.30	\$ 1.30	3.0%	Statutory
Pound release per day (Cat)	Per cat	Taxable	\$ 17.00	\$ 15.70	\$ (1.30)	-7.6%	Statutory

CENTRAL GOLDFIELDS SHIRE COUNCIL SPECIAL COUNCIL MEETING 16 MAY 2023

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee	2023/24 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Pound release fee (Dog)	Per dog	Taxable	\$ 44.00	\$ 45.30	\$ 1.30	3.0%	Statutory
Pound release per day (Dog)	Per dog	Taxable	\$ 17.00	\$ 17.50	\$ 0.50	2.9%	Statutory
Pound release fee (Stock & other)	Per animal	Taxable	\$ 108.00	\$ 111.00	\$ 3.00	2.8%	Statutory
Pound release fee (Stock & other)	Per animal per day	Taxable	\$ 22.00	\$ 23.00	\$ 1.00	4.5%	Statutory
Adoption Fee (Female Dogs)	Per animal	Taxable	\$ 455.00	\$ 470.00	\$ 15.00	3.3%	Statutory
Adoption Fee (Male Dogs)	Per animal	Taxable	\$ 340.00	\$ 350.00	\$ 10.00	2.9%	Statutory
Adoption Fee (Female Cats)	Per animal	Taxable	\$ 232.00	\$ 240.00	\$ 8.00	3.4%	Statutory
Adoption Fee (Male Cats)	Per animal	Taxable	\$ 169.00	\$ 175.00	\$ 6.00	3.6%	Statutory
Animal Trap Hire Bond	Per trap	Taxable	\$ 50.00	\$ 50.00	\$ -	0.0%	Statutory

Airport

Site Leases	Per site	Taxable	Market rate	Market Rate	\$-	0.0%	Non-statutory
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Asset Management

Wood collection fee – per m3	Per m3	Non -Taxable	\$ 22.40	\$ 23.18	\$ 0.78	3.5%	Non-statutory
Pensioner Concession Wood collection fee – per m3	Per m3	Non -Taxable	\$ 11.20	\$ 11.59	\$ 0.39	3.5%	Non-statutory
Consent for excavation works	Per permit	Non -Taxable	\$ 160.80	\$ 166.40	\$ 5.60	3.5%	Non-statutory
Vehicle crossing fee	Per permit	Non -Taxable	\$ 139.00	\$ 143.85	\$ 4.85	3.5%	Non-statutory
General road occupation	Per permit	Non -Taxable	\$ 101.75	\$ 105.30	\$ 3.55	3.5%	Non-statutory
Construction road occupation fee - First week	Per week	Non -Taxable	\$ 101.75	\$ 105.30	\$ 3.55	3.5%	Non-statutory
Construction road occupation fee - after one week	Per week	Non -Taxable	\$ 48.80	\$ 50.50	\$ 1.70	3.5%	Non-statutory
Tree Planting fee	Per permit	Taxable	\$ 172.00	\$ 178.00	\$ 6.00	3.5%	Non-statutory

CENTRAL GOLDFIELDS SHIRE COUNCIL SPECIAL COUNCIL MEETING 16 MAY 2023

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee	2023/24 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Building							
Building Information Fee	Per statement	Non -Taxable	\$ 57.00	\$ 57.00	\$ -	0.0%	Statutory
Stormwater legal point of discharge	Per permit	Non -Taxable	\$ 72.00	\$ 72.00	\$ -	0.0%	Statutory
Report and Consent	Per report	Non -Taxable	\$ 72.00	\$ 72.00	\$ -	0.0%	Statutory
Lodgement Fee	Per lodgement	Non -Taxable	\$ 44.00	\$ 44.00	\$ -	0.0%	Statutory
Class 1 Dwelling (House) value \$0-\$150,000	Per permit	Taxable	\$ 1,877.00	\$ 1,877.00	\$ -	0.0%	Statutory
Class 1 Dwelling (House) value \$150,001-\$200,000	Per permit	Taxable	\$ 2,051.00	\$ 2,051.00	\$ -	0.0%	Statutory
							Statutory
Class 1 Dwelling (House) value \$200,001-\$300,000	Per permit	Taxable	\$ 2,248.00	\$ 2,326.00	\$ 78.00	3.5%	Statutory
Class 1 Dwelling (House) value \$300,001-\$400,000	Per permit	Taxable	\$ 2,954.00	\$ 3,057.00	\$ 103.00	3.5%	Statutory
Class 1 Dwelling (House) value \$400,001-\$500,000	Per permit	Taxable	\$ 3,731.00	\$ 3,861.00	\$ 130.00	3.5%	Statutory
Class 1 Dwelling (House) value \$500,000 +	Per permit	Taxable	POA	POA	\$ -	0.0%	Statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value \$0 - \$5,000	Per permit	Taxable	\$ 625.00	\$ 550.00	\$ (75.00)	-12.0%	Statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value \$5,001 - \$10,000	Per permit	Taxable	\$ 742.00	\$ 652.00	\$ (90.00)	-12.1%	Statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value \$10,001-\$20,000	Per permit	Taxable	\$ 870.00	\$ 765.00	\$ (105.00)	-12.1%	Statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value \$20,001 +	Per permit	Taxable	\$ 996.00	\$ 876.00	\$ (120.00)	-12.0%	Statutory
Building Alterations Domestic value \$0 - \$5,000	Per permit	Taxable	\$ 625.00	\$ 647.00	\$ 22.00	3.5%	Statutory
Building Alterations Domestic value \$5,001 - \$10,000	Per permit	Taxable	\$ 741.00	\$ 767.00	\$ 26.00	3.5%	Statutory
Building Alterations Domestic value \$10,001 - \$30,000	Per permit	Taxable	\$ 996.00	\$ 1,030.00	\$ 34.00	3.4%	Statutory
Building Alterations Domestic value \$30,001 - \$50,000	Per permit	Taxable	\$ 1,298.00	\$ 1,343.00	\$ 45.00	3.5%	Statutory
Building Alterations Domestic value \$50,001 - \$80,000	Per permit	Taxable	\$ 1,645.00	\$ 1,702.00	\$ 57.00	3.5%	Statutory
Building Alterations Domestic value \$80,001 - \$100,000	Per permit	Taxable	\$ 1,877.00	\$ 1,940.00	\$ 63.00	3.4%	Statutory
Building Alterations Domestic value \$100,001 - \$200,000	per permit	Taxable	\$ 2,018.00	\$ 2,088.00	\$ 70.00	3.5%	Statutory

CENTRAL GOLDFIELDS SHIRE COUNCIL SPECIAL COUNCIL MEETING 16 MAY 2023

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee	2023/24 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Building Alterations Domestic value \$200,001 - \$300,000	Per permit	Taxable	New	\$ 2,326.00	\$ -	100.0%	Statutory
Building Alterations Domestic value \$300,001 - \$400,000	per permit	Taxable	New	\$ 3,057.00	\$ -	100.0%	Statutory
Building Alterations Domestic value \$400,001 - \$500,000	per permit	Taxable	New	\$ 3,861.00	\$ -	100.0%	Statutory
Building Alterations Domestic value over \$500,000	per permit	Taxable	POA	POA	\$ -	0.0%	Statutory
All other buildings including Commercial value \$0 - \$500,000	Per permit	Taxable	\$1.16 per 1% of value of Building works	\$1.20 per 1% of value of Building works	\$ -	0.0%	Statutory
All other buildings including Commercial value \$500,001 +	Per permit	Taxable	POA	POA	\$ -	0.0%	Statutory
Extension of existing Building Permit value Class 10 buildings 1st permit extension	Per permit	Taxable	\$ 544.00	\$ 350.00	\$ (194.00)	-35.7%	Statutory
Extension of existing Building Permit value Class 10 buildings Subsequent extension	Per permit	Taxable	POA	\$ 550.00	\$ -	0.0%	Statutory
Extension of existing Building Permit value Class 1-9 buildings 1st permit extension	Per permit	Taxable	\$ 544.00	\$ 350.00	\$ (194.00)	-35.7%	Statutory
Extension of existing Building Permit value Class 1-9 buildings Subsequent extension	Per permit	Taxable	POA	\$ 550.00	\$ -	0.0%	Statutory
Redline report liquor licence	Per licence	Taxable	\$ 469.00	\$ 485.00	\$ 16.00	3.4%	Statutory
Building inspections	Per inspection	Taxable	\$ 237.00	\$ 245.00	\$ 8.00	3.4%	Statutory
Demolition minor	Per permit	Taxable	\$ 591.00	\$ 611.00	\$ 20.00	3.4%	Statutory
Demolition Major	per permit	Taxable	\$ 550.00	\$ 570.00	\$ 20.00	3.6%	Statutory
Minor Amendment of existing Building Permit	per request	Taxable	\$ 220.00	\$ 227.00	\$ 7.00	3.2%	Statutory
Major Amendment of existing Building Permit	Per permit	Taxable	\$ 550.00	\$ 569.00	\$ 19.00	3.5%	Statutory
Illegal building work	Per permit	Taxable	1.5 times building permit fee	1.5 times building permit fee	\$ -	0.0%	Statutory
ESM report	Per report	Taxable	\$ 591.00	\$ 591.00	\$ -	0.0%	Statutory
Title search	Per search	Taxable	\$ 59.00	\$ 61.00	\$ 2.00	3.4%	Non-statutory
Archive retrieval	Per retrieval	Taxable	\$ 86.00	\$ 89.00	\$ 3.00	3.5%	Non-statutory
Swimming pool or spa registration	Per pool or spa	Non -Taxable	\$ 33.00	\$ 33.00	\$ -	0.0%	Statutory
Swimming pool or spa registration - Information search fee	Per request	Non -Taxable	\$ 49.00	\$ 49.00	\$ -	0.0%	Statutory
Swimming pool or spa registration - Compliance Certificate Lodgement	Per certificate	Non -Taxable	\$ 22.00	\$ 22.00	\$ -	0.0%	Statutory
Swimming pool or spa registration - Certificate of Noncompliance Lodgement	Per certificate	Non -Taxable	\$ 397.00	\$ 397.00	\$ -	100.0%	Statutory

CENTRAL GOLDFIELDS SHIRE COUNCIL SPECIAL COUNCIL MEETING 16 MAY 2023

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee	2023/24 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
FRV report and consent comments	Per request	Non -Taxable	New	\$ 720.00	\$ -	100.0%	Non-statutory
Place of Public Occupation (POPE)	per application	Taxable	New	\$ 591.00	\$ -	100.0%	Non-statutory
Prescribed Temp Structures - Siting	per application	Taxable	New	\$ 400.00	\$ -	100.0%	Non-statutory
Occupation of Temp Structures	per application	Taxable	New	\$ 225.00	\$ -	100.0%	Non-statutory
Alternative Performance Solutions	per application	Taxable	New	\$ 350.00	\$ -	100.0%	Non-statutory

Caravan Park Registrations

Registration Application Fees less than 26 Sites	Per registration	Non -Taxable	\$ 293.33	\$ 264.43	\$ (28.90)	-9.9%	Statutory
Registration Application Fees between 26 and 50 Sites	Per registration	Non -Taxable	\$ 586.65	\$ 528.85	\$ (57.80)	-9.9%	Statutory
Registration Application Fees between 51 and 100 Sites	Per registration	Non -Taxable	\$ 1,173.30	\$ 1,057.71	\$ (115.59)	-9.9%	Statutory
Registration Application Fees between 101 and 150 Sites	Per registration	Non -Taxable	\$ 1,777.21	\$ 1,602.12	\$ (175.09)	-9.9%	Statutory
Registration Application Fees between 151 and 200 Sites	Per registration	Non -Taxable	\$ 2,363.86	\$ 2,130.97	\$ (232.89)	-9.9%	Statutory
Registration Application Fees between 201 and 250 Sites	Per registration	Non -Taxable	\$ 2,950.51	\$ 2,659.82	\$ (290.69)	-9.9%	Statutory
Registration Application Fees between 251 and 300 Sites	Per registration	Non -Taxable	\$ 3,537.16	\$ 3,188.68	\$ (348.48)	-9.9%	Statutory
Registration Application Fees between 301 and 350 Sites	Per registration	Non -Taxable	\$ 4,141.07	\$ 3,733.08	\$ (407.99)	-9.9%	Statutory
Registration Application Fees between 351 and 400 Sites	Per registration	Non -Taxable	\$ 4,727.72	\$ 4,261.94	\$ (465.78)	-9.9%	Statutory
Registration Application Fees between 401 and 450 Sites	Per registration	Non -Taxable	\$ 5,314.37	\$ 4,790.79	\$ (523.58)	-9.9%	Statutory
Registration Application Fees between 451 and 500 Sites	Per registration	Non -Taxable	\$ 5,901.02	\$ 5,319.64	\$ (581.38)	-9.9%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee	2023/24 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Civil Services							
Checking of Civil drawings for Subdivisions	Per job	Taxable	0.75% of the total construction costs	0.75% of the total construction costs	\$ -	0.0%	Statutory
Supervision of construction	Per job	Taxable	2.5% of the total construction costs	2.5% of the total construction costs	\$ -	0.0%	Statutory
Private Works for Others	Per job	Taxable	Costs plus 20% plus GST	Costs plus 20% plus GST	\$ -	0.0%	Statutory

Environmental Health							
Septic Tank application fee	Per permit	Non -Taxable	\$ 734.00	\$ 760.30	\$ 26.30	3.6%	Statutory
Alter Septic Tank fee	Per permit	Non -Taxable	\$ 561.00	\$ 579.41	\$ 18.41	3.3%	Statutory
Septic Tank amendment	Per permit	Non -Taxable	\$ 58.00	\$ 62.00	\$ 4.00	6.9%	Non-statutory
Septic Tank extension	Per permit	Non -Taxable	\$ 58.00	\$ 62.00	\$ 4.00	6.9%	Non-statutory
Additional Site Inspection	Per inspection	Non -Taxable	\$ 210.00	\$ 217.00	\$ 7.00	3.3%	Non-statutory
Search Fee	Per search	Taxable	\$ 86.00	\$ 89.00	\$ 3.00	3.5%	Non-statutory

Finance							
Land Information Certificate	Per certificate	Non -Taxable	\$ 31.40	\$ 28.28	\$ (3.12)	-9.9%	Statutory

Food Premises							
Class 1	Per registration	Non -Taxable	\$ 373.00	\$ 386.00	\$ 13.00	3.5%	Non-statutory
Class 2 Fixed food premises	Per registration	Non -Taxable	\$ 326.00	\$ 337.00	\$ 11.00	3.4%	Non-statutory
Class 2 Community Group fixed food premises	Per registration	Non -Taxable	\$ 163.00	\$ 168.00	\$ 5.00	3.1%	Non-statutory
Class 2 Mobile Food Vehicle	Per registration	Non -Taxable	\$ 326.00	\$ 337.00	\$ 11.00	3.4%	Non-statutory
Class 2 Mobile Food Vehicle (Community Group)	Per registration	Non -Taxable	\$ 98.00	\$ 101.00	\$ 3.00	3.1%	Non-statutory
Class 2 Temporary Premise	Per registration	Non -Taxable	\$ 326.00	\$ 337.00	\$ 11.00	3.4%	Non-statutory
Class 2 Temporary Premise (Community Group)	Per registration	Non -Taxable	\$ 163.00	\$ 168.00	\$ 5.00	3.1%	Non-statutory
Class 2 Domestic Kitchen	Per registration	Non -Taxable	\$ 326.00	\$ 337.00	\$ 11.00	3.4%	Non-statutory

CENTRAL GOLDFIELDS SHIRE COUNCIL SPECIAL COUNCIL MEETING 16 MAY 2023

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee	2023/24 Fee	Fee Increase	Fee Increase	Basis of Fee	
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Class 2 Community Group (Registration of a food van or temporary premises associated with a fixed premises)	Per registration	Non -Taxable	\$ 239.00	\$ 247.00	\$ 8.00	3.3%	Non-statutory	
Class 2 Registration of a food van or temporary premises associated with a fixed premises	Per registration	Non -Taxable	\$ 490.00	\$ 507.00	\$ 17.00	3.5%	Non-statutory	
Class 3 Fixed food premises	Per registration	Non -Taxable	\$ 198.00	\$ 205.00	\$ 7.00	3.5%	Non-statutory	
Class 3 Mobile Food Vehicle	Per registration	Non -Taxable	\$ 198.00	\$ 205.00	\$ 7.00	3.5%	Non-statutory	
Class 3 Mobile Food Vehicle (Community Group)	Per registration	Non -Taxable	\$ 97.00	\$ 100.00	\$ 3.00	3.1%	Non-statutory	
Class 3 Temporary Premises	Per registration	Non -Taxable	\$ 198.00	\$ 205.00	\$ 7.00	3.5%	Non-statutory	
Class 3 Temporary Premises (Community Group)	Per registration	Non -Taxable	\$ 163.00	\$ 168.00	\$ 5.00	3.1%	Non-statutory	
Class 3 Domestic Kitchen	Per registration	Non -Taxable	\$ 198.00	\$ 205.00	\$ 7.00	3.5%	Non-statutory	
Class 3 Registration of a food van or temporary premises associated with a fixed premises	Per registration	Non -Taxable	\$ 291.00	\$ 301.00	\$ 10.00	3.4%	Non-statutory	
Class 3 Community Group (Registration of a food van or temporary premises associated with a fixed premises)	Per registration	Non -Taxable	\$ 192.00	\$ 198.00	\$ 6.00	3.1%	Non-statutory	
Class 4 Street Trader Notification	Per registration	Non -Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory	
Class 3 fee	Per registration	Non -Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory	
Initial Registration fee for new business	Per registration	Non -Taxable	Renewal fee as per above + 50%. Fees applied on a pro-rata quarterly basis for new registrations	Renewal fee as per above + 50%. Fees applied on a pro-rata quarterly basis for new registrations	\$ -	0.0%	Non-statutory	
Transfer of proprietor fee	Per transfer	Non -Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee	\$ -	0.0%	Non-statutory	

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee	2023/24 Fee	Fee Increase	Fee Increase	Basis of Fee	
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Requested inspection fee	Per inspection	Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee	\$-	0.0%	Non-statutory	
Reinspection fee as a result of noncompliance follow up inspection required	Per inspection	Non -Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee	\$-	0.0%	Non-statutory	

Freedom of Information

Printing	Per A4 page	Non -Taxable	\$ 0.25	\$ 0.25	\$ -	0.0%	Statutory	
Search fee per hour	Per hour	Non -Taxable	\$ 22.90	\$ 23.33	\$ 0.43	1.9%	Statutory	
Request fee	Per search	Non -Taxable	\$ 30.60	\$ 31.13	\$ 0.53	1.7%	Statutory	

Goldfields Family Centre

Daily	Per day	Non -Taxable	\$ 113.00	\$ 120.00	\$ 7.00	6.2%	Non-statutory	
Before kindergarten care	per session	Non -Taxable	\$ 10.10	\$ 10.70	\$ 0.60	5.9%	Non-statutory	
After kindergarten care	per session	Non -Taxable	\$ 20.15	\$ 22.35	\$ 2.20	10.9%	Non-statutory	
Vacation care	per day	Non -Taxable	\$ 76.30	\$ 80.87	\$ 4.57	6.0%	Non-statutory	
Kindergarten	per term	Non -Taxable	\$ 407.00	\$ -	\$ (407.00)	-100.0%	Non-statutory	

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee	2023/24 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	

Health Registrations							
Skin Penetration fee	Per registration	Non -Taxable	\$ 157.00	\$ 162.00	\$ 5.00	3.2%	Non-statutory
Hairdressers fee	Per registration	Non -Taxable	\$ 79.00	\$ 81.00	\$ 2.00	2.5%	Non-statutory
Beauty Therapy	Per registration	Non -Taxable	\$ 157.00	\$ 162.00	\$ 5.00	3.2%	Non-statutory
Prescribed Accommodation fee	Per registration	Non -Taxable	\$ 205.00	\$ 212.00	\$ 7.00	3.4%	Non-statutory
Initial Registration fee Skin Penetration, Hairdressers or Beauty Therapy	Per registration	Non -Taxable	\$ 79.00	\$ 81.00	\$ 2.00	2.5%	Non-statutory
Initial Registration fee Prescribed Accommodation fee	Per registration	Non -Taxable	\$ 105.00	\$ 108.00	\$ 3.00	2.9%	Non-statutory
Transfer of proprietor fee Skin Penetration, Hairdressers or Beauty Therapy	Per transfer	Non -Taxable	\$ 79.00	\$ 81.00	\$ 2.00	2.5%	Non-statutory
Transfer of proprietor fee Prescribed Accommodation Fee	Per transfer	Non -Taxable	\$ 102.00	\$ 105.00	\$ 3.00	2.9%	Non-statutory
Requested inspection fee	Per inspection	Taxable	50% of annual renewal fee as per the above.	50% of annual renewal fee as per the above.	\$ -	0.0%	Non-statutory
Reinspection fee as a result of noncompliance follow up inspection required	Per inspection	Taxable	50% of annual renewal fee as per the above.	50% of annual renewal fee as per the above.	\$ -	0.0%	Non-statutory
Aquatic Facility Registration Category 1 (public aquatic facility)	Per registration	Non -Taxable	\$ 361.00	\$ 373.00	\$ 12.00	3.3%	Non-statutory
Aquatic Facility Registration Category 2 (residential apartment complex, hotel, motel or hostel)	Per registration	Non -Taxable	\$ 206.00	\$ 213.00	\$ 7.00	3.4%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee	2023/24 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Home Support Services							
Home care	Per hour	Non -Taxable	\$ 7.15	\$ 7.50	\$ 0.35	4.9%	Non-statutory
Respite	Per hour	Non -Taxable	\$ 4.10	\$ 4.30	\$ 0.20	4.9%	Non-statutory
Personal care	Per hour	Non -Taxable	\$ 4.10	\$ 4.30	\$ 0.20	4.9%	Non-statutory
Social support - group	Per hour	Non -Taxable	\$ 1.40	\$ 1.45	\$ 0.05	3.6%	Non-statutory
Social support - individual	Per hour	Non -Taxable	\$ 7.15	\$ 7.50	\$ 0.35	4.9%	Non-statutory
Home maintenance	Per hour	Non -Taxable	\$ 12.70	\$ 17.00	\$ 4.30	33.9%	Non-statutory
Home modifications	Per hour	Non -Taxable	\$ 12.70	\$ 13.20	\$ 0.50	3.9%	Non-statutory
Delivered meals	Per hour	Non -Taxable	\$ 10.70	\$ 11.10	\$ 0.40	3.7%	Non-statutory

Immunisations							
FluQuadri [FLU]	Per dose	Non -Taxable	\$ 15.00	\$ 15.50	\$ 0.50	3.3%	Non-statutory
Bexsero [Men B]	Per dose	Non -Taxable	\$ 130.00	\$ 135.00	\$ 5.00	3.8%	Non-statutory
Varilix [Chickenpox]	Per dose	Non -Taxable	\$ 57.00	\$ 59.00	\$ 2.00	3.5%	Non-statutory
Adacel [Diphtheria-Tetanus-Whooping Cough]	Per dose	Non -Taxable	\$ 35.00	\$ 36.25	\$ 1.25	3.6%	Non-statutory
Engerix B [Hep B - adult]	Per dose	Non -Taxable	\$ 20.00	\$ 21.00	\$ 1.00	5.0%	Non-statutory
Havrix [Hep A – adult]	Per dose	Non -Taxable	\$ -	\$ 53.50	\$ 53.50	100.0%	Non-statutory

Library Services							
Book Club Registration on Institution	Per registration	Taxable	\$ 157.70	\$ 157.70	\$ -	0.0%	Non-statutory
Fines per day	Per book	Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
Lost Card	Per card	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Library Bags	Per bag	Taxable	\$ 3.60	\$ 3.60	\$ -	0.0%	Non-statutory
Photocopy A4 B&W	Per page	Taxable	\$ 0.25	\$ 0.25	\$ -	0.0%	Non-statutory
Photocopy A3 B&W	Per page	Taxable	\$ 0.50	\$ 0.50	\$ -	0.0%	Non-statutory
Photocopy A4 Colour	Per page	Taxable	\$ 1.00	\$ 1.00	\$ -	0.0%	Non-statutory
Photocopy A3 Colour	Per page	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Fax - sending	Per page	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Fax - receiving	Per page	Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
Processing fee - lost books	Per book	Taxable	\$ 6.00	\$ 6.00	\$ -	0.0%	Non-statutory
Reservations/Inter-Library Loan	Per book	Taxable	\$ 3.00	\$ 3.00	\$ -	0.0%	Non-statutory
Reservations/Inter-Library Loan - Tertiary	Per book	Taxable	\$18.40 - \$23.40	\$18.40 - \$23.40	\$ -	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee	2023/24 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Local Laws							
Parking fines	Per fine	Non -Taxable	\$ -	\$ 65.00	\$ 65.00	100.0%	Non-statutory
Disabled Parking Permit	Per permit	Taxable	\$ 12.20	\$ -	\$ (12.20)	-100.0%	Non-statutory
Advertising A Frame90cm X60cm	Per permit	Taxable	\$ 54.00	\$ 56.00	\$ 2.00	3.7%	Non-statutory
Gas heater	Per permit	Taxable	\$ -	\$ 56.00	\$ 56.00	100.0%	Non-statutory
Outdoor Dining per table	Per permit	Taxable	\$ 59.00	\$ 58.00	\$ (1.00)	-1.7%	Non-statutory
Impounded Vehicle Release fee	Per vehicle	Taxable	\$ -	\$ 150.00	\$ 150.00	100.0%	Non-statutory
Temporary barriers	per permit	taxable	\$ -	\$ 58.00	\$ 58.00	100.0%	Non-statutory
Umbrella	Per permit	Taxable	\$ -	\$ 56.00	\$ 56.00	100.0%	Non-statutory
Outside Dining permit x2 chairs	Per permit	Taxable	\$ 118.00	\$ 58.00	\$ (60.00)	-50.8%	Statutory
Busking permit	per permit	Taxable	\$ -	\$ 23.00	\$ 23.00	100.0%	Non-statutory
Display of goods per metre	Per permit	Taxable	\$ 59.00	\$ 59.00	\$ -	0.0%	Non-statutory
Container/Camping Storage Permit	Per permit	Taxable	\$ 139.40	\$ 139.40	\$ -	0.0%	Non-statutory
Itinerate Trade Permit	Per permit	Taxable	\$ 258.50	\$ 258.50	\$ -	0.0%	Non-statutory
Local Laws infringements	Per fine	Non -Taxable	\$ 100.00	\$ 184.92	\$ 84.92	84.9%	Non-statutory
Open Air Burning Permit	per Permit	Taxable	\$ -	\$ 28.00	\$ 28.00	100.0%	Non-statutory
Street Party , festivals and Procession permit #	Per Permit	Taxable	\$ -	\$ 160.00	\$ 160.00	100.0%	Non-statutory

#events on Council land which are not required to obtain a POPE

Local Laws - Parking Infringements

Stop contrary to a no parking sign	Per fine	Non -Taxable	\$ 65.00	\$ 65.00	\$ -	0.0%	Statutory
Parked contrary to requirement of parking area	Per fine	Non -Taxable	\$ 65.00	\$ 65.00	\$ -	0.0%	Statutory
Parked no completely within a parking bay	Per fine	Non -Taxable	\$ 65.00	\$ 65.00	\$ -	0.0%	Statutory
Parked for period longer than indicated	Per fine	Non -Taxable	\$ 65.00	\$ 65.00	\$ -	0.0%	Statutory
Stop double parked	Per fine	Non -Taxable	\$ 109.00	\$ 112.82	\$ 3.82	3.5%	Statutory
Stop on a footpath	Per fine	Non -Taxable	\$ 109.00	\$ 112.82	\$ 3.82	3.5%	Statutory
Stop on an area between a road and adjacent land	Per fine	Non -Taxable	\$ 109.00	\$ 112.82	\$ 3.82	3.5%	Statutory
Park not facing direction of travel	Per fine	Non -Taxable	\$ 109.00	\$ 112.82	\$ 3.82	3.5%	Statutory
Stop next to a yellow edge line	Per fine	Non -Taxable	\$ 109.00	\$ 112.82	\$ 3.82	3.5%	Statutory
Stop heavy vehicle in built-up area longer than one hour	Per fine	Non -Taxable	\$ 109.00	\$ 112.82	\$ 3.82	3.5%	Statutory
stop long vehicle in built up area longer than one hour	Per fine	Non -Taxable	\$ 109.00	\$ 112.82	\$ 3.82	3.5%	Statutory
Stop in a loading zone	Per fine	Non -Taxable	\$ 182.00	\$ 188.37	\$ 6.37	3.5%	Statutory
Stop in a loading zone longer than 30 minutes	Per fine	Non -Taxable	\$ 182.00	\$ 188.37	\$ 6.37	3.5%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee	2023/24 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Stop in a no stopping area	Per fine	Non -Taxable	\$ 182.00	\$ 188.37	\$ 6.37	3.5%	Statutory
Stop on a children's crossing	Per fine	Non -Taxable	\$ 182.00	\$ 188.37	\$ 6.37	3.5%	Statutory
Stop within 20 metres before a children's crossing	Per fine	Non -Taxable	\$ 182.00	\$ 188.37	\$ 6.37	3.5%	Statutory
Stop within 10 metres after a children's crossing	Per fine	Non -Taxable	\$ 182.00	\$ 188.37	\$ 6.37	3.5%	Statutory
Stop on a pedestrian crossing	Per fine	Non -Taxable	\$ 182.00	\$ 188.37	\$ 6.37	3.5%	Statutory
Stop within 20 metres before pedestrian crossing	Per fine	Non -Taxable	\$ 182.00	\$ 188.37	\$ 6.37	3.5%	Statutory
Stop within 10 metres after a pedestrian crossing	Per fine	Non -Taxable	\$ 182.00	\$ 188.37	\$ 6.37	3.5%	Statutory
Stop in a parking area for people with disabilities	Per fine	Non -Taxable	\$ 182.00	\$ 188.37	\$ 6.37	3.5%	Statutory
Stop within 10 metres of an intersection	Per fine	Non -Taxable	\$ 182.00	\$ 188.37	\$ 6.37	3.5%	Statutory
Stop within an intersection	Per fine	Non -Taxable	\$ 182.00	\$ 188.37	\$ 6.37	3.5%	Statutory
Parking or leaving vehicle standing in a council-controlled area contrary to sign	Per fine	Non -Taxable	\$ 182.00	\$ 188.37	\$ 6.37	3.5%	Statutory

Local Laws - Animal Infringements

Failure to apply to register a dog or cat	Per fine	Non -Taxable	\$ 363.00	\$ 375.71	\$ 12.71	3.5%	Statutory
Failure to renew a cat or dog registration	Per fine	Non -Taxable	\$ 363.00	\$ 375.71	\$ 12.71	3.5%	Statutory
Registered dog or cat not wearing council identification marker outside premises	Per fine	Non -Taxable	\$ 91.00	\$ 94.19	\$ 3.18	3.5%	Statutory
Dog at large or not securely confined to owner's premises during daytime	Per fine	Non -Taxable	\$ 273.00	\$ 282.56	\$ 9.55	3.5%	Statutory
Dog at large or not securely confined to owner's premises during night time	Per fine	Non -Taxable	\$ 363.00	\$ 375.71	\$ 12.71	3.5%	Statutory
Dog or cat being a nuisance	Per fine	Non -Taxable	\$ 91.00	\$ 94.19	\$ 3.18	3.5%	Statutory
Failure to pick up dog waste	Per fine	Non -Taxable	\$ 250.00	\$ 258.75	\$ 8.75	3.5%	Statutory
Failing to include declaration of restricted breed at registration	Per fine	Non -Taxable	\$ 363.00	\$ 375.71	\$ 12.71	3.5%	Statutory
Attack or bite on a person or animal by a dog other than a dangerous dog causing injury that is not in the nature of serious injury	Per fine	Non -Taxable	\$ 454.00	\$ 469.89	\$ 15.89	3.5%	Statutory
Contravening council order relating to presence of dogs and cats in public places	Per fine	Non -Taxable	\$ 182.00	\$ 188.37	\$ 6.37	3.5%	Statutory
Dog rushing or chasing any person	Per fine	Non -Taxable	\$ 182.00	\$ 188.37	\$ 6.37	3.5%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee	2023/24 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Planning							
Extension to Planning Permit – First extension	Per extension	Taxable	\$ 330.00	\$ 227.00	\$ (103.00)	-31.2%	Non-statutory
Extension to Planning Permit – Second extension	Per extension	Taxable	\$ 553.00	\$ 340.00	\$ (213.00)	-38.5%	Non-statutory
Extension to Planning Permit – Third extension	Per extension	Taxable	\$ 203.00	\$ 570.00	\$ 367.00	180.8%	Non-statutory
Secondary Consent	Per consent	Taxable	\$ 110.00	\$ 227.00	\$ 117.00	106.4%	Non-statutory
Written Planning Advice	Per report	Taxable	\$ 58.00	\$ 113.00	\$ 55.00	94.8%	Non-statutory
Request for copying of Planning Permit (Electronic Version)	Per copy	Taxable	\$ 110.00	\$ 60.00	\$ (50.00)	-45.5%	Non-statutory
Request for hard copy of Planning Permit or other documentation	Per copy	Taxable	\$ 54.00	\$ 113.00	\$ 59.00	109.3%	Non-statutory
Notice of Planning Application	Per notice	Taxable	\$ 55.50	\$ 55.50	\$ -	0.0%	Non-statutory
Notice letters (only above 12 letters/notices)	Per letter	Taxable	At cost	\$ 2.00	\$ -	0.0%	Non-statutory
Public notice in newspaper or Government Gazette	Per notice	Taxable	At cost	At cost	\$ -	0.0%	Non-statutory
Planning Panel Costs	Per panel	Taxable	\$ 442.00	At cost	\$ -	0.0%	Non-statutory
Request to Approve Development Plan	Per request	Taxable	\$ 220.00	\$ 450.00	\$ 230.00	104.5%	Non-statutory

Sporting Grounds Casual use/Hire

Frank Graham Oval - Casual	Per hour	Taxable	\$ 48.00	\$ 50.00	\$ 2.00	4.2%	Non-statutory
Princes Park Oval Casual Hire - training without lights	Per hour	Taxable	\$ 48.00	\$ 50.00	\$ 2.00	4.2%	Non-statutory
Princes Park Oval Casual Hire - training with lights	Per hour	Taxable	\$ 69.00	\$ 70.00	\$ 1.00	1.4%	Non-statutory
Princes Park Netball Court Casual Hire - training without lights	Per hour	Taxable	\$ 12.00	\$ 15.00	\$ 3.00	25.0%	Non-statutory
Princes Park Netball Court Casual Hire - training with lights	Per hour	Taxable	\$ 29.00	\$ 30.00	\$ 1.00	3.4%	Non-statutory
Jubilee Oval - Casual	Per hour	Taxable	\$ 48.00	\$ 50.00	\$ 2.00	4.2%	Non-statutory
Hedges Oval - Casual	Per hour	Taxable	\$ 48.00	\$ 50.00	\$ 2.00	4.2%	Non-statutory
Jack Pascoe Reserve - Casual	Per hour	Taxable	\$ 48.00	\$ 50.00	\$ 2.00	4.2%	Non-statutory
Soccer Fields - Casual	Per hour	Taxable	\$ 48.00	\$ 50.00	\$ 2.00	4.2%	Non-statutory
Personal Training Licence Application 1-10 participants	Per quarter	Taxable	\$ 98.00	\$ 100.00	\$ 2.00	2.0%	Non-statutory
Personal Training Licence Application 1-10 participants	Per annum	Taxable	\$ 380.00	\$ 395.00	\$ 15.00	3.9%	Non-statutory

CENTRAL GOLDFIELDS SHIRE COUNCIL SPECIAL COUNCIL MEETING 16 MAY 2023

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee	2023/24 Fee	Fee Increase	Fee Increase	Basis of Fee	
			Inc GST	Inc GST	/(Decrease)	/(Decrease)		
			\$	\$	\$	%		
Personal Training Licence Application 11-20 participants	Per annum	Taxable	\$ 136.00	\$ 140.00	\$ 4.00	2.9%	Non-statutory	
Personal Training Licence Application 11-20 participants	Per quarter	Taxable	\$ 544.00	\$ 565.00	\$ 21.00	3.9%	Non-statutory	
Tullaroop Leisure Centre - Squash courts	Per hour/ per court	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory	
Tullaroop Leisure Centre - Main court	Per hour	Taxable	\$ 20.00	\$ 20.00	\$ -	0.0%	Non-statutory	
Tullaroop Leisure Centre - Multi-purpose room	Per hour	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory	
Tullaroop Leisure Centre - All facilities	Per hour	Taxable	\$ 40.00	\$ 40.00	\$ -	0.0%	Non-statutory	
Tullaroop Leisure Centre - All facilities	Per day	Taxable	\$ 150.00	\$ 155.00	\$ 5.00	3.3%	Non-statutory	
Nolan Street Gymnasium - entire building excluding the designated Youth space (community group)	Per hour	Taxable	\$ 10.20	\$ 10.00	\$ (0.20)	-2.0%	Non-statutory	
Nolan Street Gymnasium - All facilities excluding the designated Youth space (community group)	Per day	Taxable	\$ 102.00	\$ 155.00	\$ 53.00	52.0%	Non-statutory	
Nolan Street Gymnasium - All facilities excluding the designated Youth space (other users)	Per hour	Taxable	\$ 40.70	\$ 40.00	\$ (0.70)	-1.7%	Non-statutory	
Nolan Street Gymnasium - All facilities excluding the designated Youth space (other users)	Per day	Taxable	\$ 152.70	\$ 155.00	\$ 2.30	1.5%	Non-statutory	
Nolan Street Gymnasium - Front room (community group)	Per hiring	Taxable	\$ 12.20	\$ 15.00	\$ 2.80	23.0%	Non-statutory	
Nolan Street Gymnasium - Front room (other users)	Per hiring	Taxable	\$ 34.60	\$ 35.00	\$ 0.40	1.2%	Non-statutory	
Nolan Street Gymnasium - Main court (community group)	Per hour	Taxable	\$ 10.20	\$ 20.00	\$ 9.80	96.1%	Non-statutory	
Nolan Street Gymnasium - Main court (other users)	Per hour	Taxable	\$ 20.40	\$ 20.00	\$ (0.40)	-2.0%	Non-statutory	

Tourism and Resource Centre

Tourism Membership - Premium	Per membership	Taxable	\$ 658.40	\$ 681.50	\$ 23.10	3.5%	Non-statutory	
Tourism Membership - Essential	Per membership	Taxable	\$ 331.70	\$ 343.30	\$ 11.60	3.5%	Non-statutory	
Tourism Membership - Not-for-profit	Per membership	Taxable	\$ 169.00	\$ 175.00	\$ 6.00	3.6%	Non-statutory	
Tourism Membership - Taste Member	Per membership	Taxable	\$ 137.40	\$ 142.20	\$ 4.80	3.5%	Non-statutory	
Tourism Membership - Associations	Per membership	Taxable	\$ 547.40	\$ 566.50	\$ 19.10	3.5%	Non-statutory	
Tourism Membership - Digital	Per membership	Taxable	\$ 84.50	\$ 87.50	\$ 3.00	3.6%	Non-statutory	
Resource Centre Meeting Room/Foyer - Other users	Per hire	Taxable	\$ 33.60	\$ 34.80	\$ 1.20	3.6%	Non-statutory	
Resource Centre Meeting Room/Foyer - Not-for-profit	Per hire	Taxable	\$ 12.20	\$ 12.60	\$ 0.40	3.3%	Non-statutory	

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee	2023/24 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Photocopy A4 B&W	Per page	Taxable	\$ 0.25	\$ 0.25	\$ -	0.0%	Non-statutory
Photocopy A3 B&W	Per page	Taxable	\$ 0.50	\$ 0.50	\$ -	0.0%	Non-statutory
Photocopy A4 Colour	Per page	Taxable	\$ 1.00	\$ 1.00	\$ -	0.0%	Non-statutory
Photocopy A3 Colour	Per page	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Fax	Per page	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory

Venue Hire

Community Hub – Community groups	Per hiring	Taxable	\$ 12.20	\$ 13.00	\$ 0.80	6.6%	Non-statutory
Community Hub – Other users	Per hiring	Taxable	\$ 34.60	\$ 36.00	\$ 1.40	4.0%	Non-statutory
Maryborough Town Hall* #	Per hiring	Taxable	\$ 386.70	\$ 400.00	\$ 13.30	3.4%	Non-statutory
Maryborough Town Hall Kitchen Only #	Per hiring	Taxable	\$ 54.00	\$ 56.00	\$ 2.00	3.7%	Non-statutory
Maryborough Lower Town Hall	Per hiring	Taxable	\$ 54.00	\$ 56.00	\$ 2.00	3.7%	Non-statutory
Maryborough Town Hall sound system hire *	Per hiring	Taxable	\$ 60.00	\$ 62.00	\$ 2.00	3.3%	Non-statutory

* Plus Bond \$300 # Plus Key Bond \$100

Waste Services

Kerbside Collection

Garbage collection – Standard bin	Per year	Non -Taxable	\$ 178.14	\$ 193.54	\$ 15.40	8.6%	Non-statutory
Garbage collection – Optional larger bin - Urban 140, Rural 240	Per year	Non -Taxable	\$ 304.75	\$ 330.93	\$ 26.18	8.6%	Non-statutory
Garbage collection – Multiple service (per bin)	Per year	Non -Taxable	\$ 178.14	\$ 193.54	\$ 15.40	8.6%	Non-statutory
Recycling collection	Per year	Non -Taxable	\$ 159.44	\$ 173.14	\$ 13.70	8.6%	Non-statutory
Recycling collection – Multiple service (per bin)	Per year	Non -Taxable	\$ 159.44	\$ 173.14	\$ 13.70	8.6%	Non-statutory
Service establishment/bin supply cost for additional garbage bin	Per service	Taxable	\$ 112.73	\$ 122.41	\$ 9.68	8.6%	Non-statutory
Waste Management fee	Per year	Non -Taxable	\$ 154.77	\$ 168.07	\$ 13.30	8.6%	Non-statutory
Green Waste collection	Per year	Non -Taxable	\$ 79.56	\$ 86.90	\$ 7.34	9.2%	Non-statutory

Transfer Station Gate fees

Waste Disposal	Per cubic metre	Taxable	\$ 44.32	\$ 43.85	\$ (0.47)	-1.1%	Non-statutory
Waste Disposal	Car boot load	Taxable	\$ 15.83	\$ 16.38	\$ 0.55	3.5%	Non-statutory
Waste Disposal	240 litre bin	Taxable	\$ 11.61	\$ 12.01	\$ 0.40	3.5%	Non-statutory
Green Waste Disposal	Per cubic metre	Taxable	\$ 44.32	\$ 45.85	\$ 1.53	3.5%	Non-statutory
Car Tyre Disposal	Per tyre	Taxable	\$ 9.50	\$ 9.83	\$ 0.33	3.5%	Non-statutory

CENTRAL GOLDFIELDS SHIRE COUNCIL SPECIAL COUNCIL MEETING 16 MAY 2023

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee	2023/24 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Truck or Tractor Tyre Disposal - Per tyre	Per tyre	Taxable	\$ 41.15	\$ 42.60	\$ 1.45	3.5%	Non-statutory
Mattress Disposal	Per mattress	Taxable	\$ 29.55	\$ 30.58	\$ 1.03	3.5%	Non-statutory
Televisions - Each	Per television	Taxable	\$ 23.21	\$ 24.02	\$ 0.81	3.5%	Non-statutory
Building demolition waste (up to 3 tonne)	Per cubic metre	Taxable	\$ 44.32	\$ 45.85	\$ 1.53	3.5%	Non-statutory
Additional Waste Vouchers for Monthly Kerbside Hard waste Collection	Per voucher	Taxable	\$ 11.61	\$ 12.01	\$ 0.40	3.5%	Non-statutory
Mulch sales							
Loaded	Per cubic metre	Taxable	\$ 29.55	\$ 30.58	\$ 1.03	3.5%	Non-statutory
Self loaded	Per cubic metre	Taxable	\$ 6.33	\$ 6.55	\$ 0.22	3.5%	Non-statutory

Appendix A

This appendix represents a listing of anticipated New Footpaths to be completed and Road Renewals to be funded through Roads to Recovery funding in the 2023/24 year

Road	From (Road Name)	To (Road Name)	Length (m)	Width (m)	Area (m ²)	Proposed Treatment	Proposed Year
<i>New Footpaths</i>							
Kars St	Clarendon Street	Wellington Street	100	1.5	150	New Concrete Footpath	2023/24
Havelock St	Dunolly - Bridgewater Road	Hospital Entrance	210	1.5	315	New Concrete Footpath	2023/24
Ballarat St N	King St	Ballarat Maryborough Road	200	1.5	300	New Concrete Footpath	2023/24
Bucknall St	Mclachlan St	McNeil St	123	1.5	300	New Concrete Footpath	2023/24
<i>Road Renewals - Roads to Recovery Funded</i>							
Frost Avenue	Crimea Street	Clarke Street	180	6.6	1188	Pavement Reconstruction	2023/24
Burns Street	Station Street	Tuaggra Street	96	11.3	1084.8	Pavement Reconstruction	2023/24
Clunes Mt Cameron Road	Wattle Gully Road	Mt Cameron Glengower Road (Hepburn)	1081	3.6	3891.6	Pavement Reconstruction	2023/24

5.3 VARIATION TO CONTRACT G1704-22 MARYBOROUGH RAILWAY STATION ACTIVATION – DIGITAL CONTENT CREATION AND INSTALLATION OF VISITOR EXPERIENCE

Author: Manager Project Management Office

Responsible Officer: General Manager Infrastructure Assets and Planning

The Officer presenting this report, having made enquiries with relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

SUMMARY/PURPOSE

The purpose of this report is to present Council with a variation to Contract G1704-22 Maryborough Railway Station Activation - Digital Content Creation and Installation of Visitor Experience for the value of \$208,780.00 including GST for consideration and approval.

RECOMMENDATION

That Council approves a variation to contract G1704-22 Maryborough Railway Station Activation - Digital Content Creation and Installation of Visitor Experience for the value of \$208,780.00 including GST to deliver best value for the community and ensure project outcomes are fully realised.

LEGISLATION AND POLICY CONTEXT

Central Goldfields Shire Council's Council Plan 2021-2025 – Our Growing Economy

The Community's vision 2. Engaging and flourishing tourism

Initiative: Priority Projects Plan

Central Goldfields Shire Council Procurement Policy 2021

S7 Instrument of Delegation – Financial Delegations

BACKGROUND INFORMATION

The Maryborough Railway Station Activation Project is one of Council's Priority Projects and a key feature in its Tourism and Events and Economic Development strategies. Funding has been made available to complete these works by Regional Development Victoria under the Regional Infrastructure Fund – Stimulus Round.

Sandpit Media ("Sandpit") were awarded contract G1704-22 Maryborough Railway Station Activation - Digital Content Creation and Installation of Visitor Experience to the value of \$315,568 including GST under CEO delegation in December 2022 after a tender was advertised via public process in line with Councils Procurement Policy.

The contract forms part of the broader Maryborough Railway Station Activation Project – Stage 2 which is funded by Regional Development Victoria under its' Regional Infrastructure Fund – Stimulus Round.

In addition to the current Railway Station Activation Project, a further \$3 million in funding is being advocated for to continue to build on the experiences being delivered under Stage 2, establishing Maryborough as the key visitor destination in the Goldfields.

REPORT

The scope of services under contract G1704-22 include the design and installation of digital content and visitor displays at the Visitor Information Centre in Maryborough including:

- The 'Worth its Weight in Gold' interactive display,
- The 'Welcome Stranger' immersive experience, and
- A series of interpretive storey-telling panels.

The 'Welcome Stranger Experience' includes the development of a 4–5-minute digital film detailing the story of the Welcome Stranger, which will be shown in an exclusive architecturally designed space being purpose-built within the Visitor Information Centre (VIC). The space is enclosed and separate from the main VIC area with a curved feature wall, to create an intimate and immersive audio-visual experience of the Welcome Stranger story.

In late-March 2023, Sandpit advised that the digital infrastructure specified originally in the contract would not create the visual impact desired by Council in its goal in creating an immersive experience of the story of the Welcome Stranger within the Visitor Information Centre.

Council sought advice from an independent audio-visual consultant in tandem with Sandpit investigating other potential solutions for consideration by the project team. A total of six options were investigated and reviewed by the audio-visual consultant.

Of the six options, only two were recommended:

- A single projector which would require the curved wall to be re-designed and re-built and not yield the desired immersive experience, or
- An LED curved screen which would create an immersive experience but would come at a higher cost.

The ability to provide a quality visitor experience is an outcome outlined in Councils funding agreement with Regional Development Victoria, and critical in the Central Goldfields World Heritage Bid in which Council is part of.

To ensure maximum impact now and support future funding bids for further activation of the space in storytelling and developing visitor experience, it is critical that the digital infrastructure assets installed as part of Stage 2 are of a high quality, future-proof and could be scalable.

As a result the LED curved screen, although a more expensive option, is the preferred option to achieve value for money facilitating a state of the art tourism experience that is scalable and future proof.

Whilst the value of the variation is over the allocated individual budget for the project, cost savings across other projects within the 2022/23 capital program enable Council to fund the proposed variation within existing program budget.

Due to, cumulative spend within the contract, the proposed variation will exceed the total value of goods and services the Chief Executive Officer is authorised to approve payment of under *S11 Instrument of Delegation - Financial Delegations* (\$500,000 including GST) and therefore approval of the variation must be considered by Council.

Officers are recommending that Council approve the proposed variation to contract G1704-22 Maryborough Railway Station Activation - Digital Content Creation and Installation of Visitor Experience for the value of \$208,780.00 including GST to achieve value for money for the community in this project.

CONSULTATION/COMMUNICATION

Community consultation was undertaken in the development phase of the Maryborough Railway Activation Project.

Further consultation has been undertaken by Sandpit and the project team in the development of content under contract G1704-22.

FINANCIAL & RESOURCE IMPLICATIONS

The value of the variation is to be funded utilising identified cost savings across other projects within the 2022/23 capital program without implications to the overall budget position or delivery of the program.

RISK MANAGEMENT

This report addresses Council's strategic risk Governance - Failure to transparently govern and embrace good governance practices by bringing this variation to Council for consideration.

Based on cumulative spend, the proposed variation amount will exceed the total value of goods and services the Chief Executive Officer is authorised to approve payment of under *S11 Instrument of Delegation - Financial Delegations* (\$500,000 including GST).

If Council does not approve the variation, there is a risk that the project outcomes will not be fully realised, and potentially lead to reduction in secured grant funding for the project.

CONCLUSION

The Maryborough Railway Station Activation is a key project within Council's Priority Projects Plan and plays a critical role in Council's aspirations and vision to have the region included on the World Heritage Register as part of the Central Victorian Goldfields World Heritage Bid.

In December 2022, the CEO under delegation awarded G1704-22 Maryborough Railway Station Activation - Digital Content Creation and Installation of Visitor Experience to Sandpit Media Pty Ltd in accordance with Council's Procurement Policy.

The contract forms part of the broader Maryborough Railway Station Activation Project – Stage 2 which is funded by Regional Development Victoria under its' Regional Infrastructure Fund – Stimulus Round and involves the development of digital visitor experiences, including an immersive experience of the Welcome Stranger story.

In late-March 2023, Sandpit advised that the digital infrastructure specified originally in the contract would not create the visual impact desired by Council in its goal in creating an immersive experience of the story of the Welcome Stranger within the Visitor Information Centre.

Council sought advice from an independent audio-visual consultant in tandem with Sandpit investigating other potential solutions for consideration by the project team. The final option put forward to achieve best value for the community requires additional funding and a formal variation to contract G1704-22.

Based on cumulative spend, the proposed variation amount will exceed the total value of goods and services the Chief Executive Officer is authorised to approve payment of under *S11 Instrument of Delegation - Financial Delegations* (\$500,000 including GST).

This report is recommending that Council approves a variation to contract G1704-22 Maryborough Railway Station Activation - Digital Content Creation and Installation of Visitor Experience for the value of \$208,780.00 including GST to ensure the project outcomes are fully realised.

ATTACHMENTS

- 5.3.1 Confidential – Sandpit Media Pty Ltd Welcome Stranger Variation
(Confidential evaluation report provided under separate cover)

The evaluation report is confidential under sections 3(a) and (g) of the Local Government Act as it contains:

(a) Council business information, being information that would prejudice the Council's position in commercial negotiations if prematurely released

This section applies because the contract is not finalised and releasing the information prior to decision could prejudice the Council's commercial position in negotiations.

(g) private commercial information, being information provided by a business, commercial or financial undertaking that—

- (i) relates to trade secrets; or*
- (ii) if released, would unreasonably expose the business, commercial or financial undertaking to disadvantage*

This section applies because it contains detailed itemised submission information provided to Council in confidence that could provide an unreasonable commercial advantage to competitors if released.

6. Meeting closure